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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation

LOK SABHA

The following Bills were introduced in Lok Sabha on the 13th December, 1985:—

BILL No. 202 OF 1985

A Bill to provide for tariff for Central duties of excise.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Central Excise Tariff Act, 1985.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Duties specified in the Schedule to be levied.

1 of 1944.

2. The rates at which duties of excise shall be levied under the Central Excises and Salt Act, 1944 are specified in the Schedule.

Emergency power of Central Government to increase duty of excise.

1 of 1944.

3. (1) Where, in respect of any goods, the Central Government is satisfied that the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 should be increased and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, direct an amendment of the Schedule to be made so as to substitute for the rate of duty specified in the Schedule in respect of such goods,—

(a) in a case where the rate of duty as specified in the Schedule as in force immediately before the issue of such notification is nil, a rate of duty not exceeding fifty per cent. *ad valorem* expressed in

any form or method;

(b) in any other case, a rate of duty which shall not be more than twice the rate of duty specified in respect of such goods in the Schedule as in force immediately before the issue of the said notification:

Provided that the Central Government shall not issue any notification under this sub-section for substituting the rate of duty in respect of any goods as specified by an earlier notification issued under this sub-section by that Government before such earlier notification has been approved with or without modifications under sub-section (2).

Explanation.—"Form or method", in relation to a rate of duty of excise, means the basis, namely, valuation, weight, number, length, area, volume or other measure with reference to which the duty may be levied.

(2) Every notification under sub-section (1) shall be laid before each House of Parliament, if it is sitting, as soon as may be after the issue of the notification, and, if it is not sitting, within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(3) For the removal of doubts, it is hereby declared that any notification issued under sub-section (1), including any such notification approved or modified under sub-section (2), may be rescinded by the Central Government at any time by notification in the Official Gazette.

Consequential amendments of, and construction of references to, the First Schedule to Act 1 of 1944.

4. (1) In the Central Excises and Salt Act, 1944,—

(a) for the words "First Schedule", wherever they occur, the words and figures "Schedule to the Central Excise Tariff Act, 1985" shall be substituted;

(b) in section 2, for clause (f), the following clause shall be substituted, namely:—

'(f) "manufacture" includes any process,—

(i) incidental or ancillary to the completion of a manufactured product; and

(ii) which is specified in relation to any goods in the Section or Chapter notes of the Schedule to the Central Excise Tariff Act, 1985 as amounting to manufacture,

and the word "manufacturer" shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of excisable goods, but also any person who engages in their production or manufacture on his own account;';

(c) the First Schedule shall be omitted.

(2) Any reference to the expression "First Schedule to the Central Excises and Salt Act, 1944" in any Central Act shall, on and after the commencement of this Act, be construed as a reference to the Schedule to this Act. 1 of 1944.

THE SCHEDULE—EXCISE TARIFF

(*See* section 2)

Rules for the interpretation of this Schedule

1. The titles of Sections and Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the provisions hereinafter contained.

2. (*a*) Any reference in a heading to goods shall be taken to include a reference to that goods incomplete or unfinished, provided that, the incomplete or unfinished goods have the essential character of the complete or finished goods. It shall also be taken to include a reference to that goods complete or finished (or falling to be classified as complete or finished by virtue of this rule), removed unassembled or disassembled.

(*b*) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles contained in rule 3.

3. When by application of sub-rule (*b*) of rule 2 or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(*a*) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(*b*) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets, which cannot be classified by reference to (*a*), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(*c*) When goods cannot be classified by reference to (*a*) or (*b*), they shall be classified under the heading which occurs last in the numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related Chapter Notes and, *mutatis mutandis*, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule, the relative Section Notes also apply, unless the context otherwise requires.

General Explanatory Notes

1. Where in column (3) of this Schedule, the description of an article or group of articles under a heading is preceded by "-", the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by "- -", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of article or group of articles which has"—".

2. The abbreviation "%" in column (4) of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 4 or the tariff value fixed under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), the duty being equal to such percentage of the value or tariff value as is indicated in that column.

SECTION I

ANIMAL PRODUCTS

NOTES

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout this Schedule any reference to "dried" products also covers products which heve been dehydrated, evaporated or freeze-dried.

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

NOTES

1. This Chapter does not cover:—

(*a*) Products of the kind unfit or unsuitable for human consumption;

(*b*) Guts, bladders or stomachs of animals (Chapter 5) or animal blood (Chapter 5 or 30); or

(c) Animal fat, other than pig fat (Chapter 15).

2. This Chapter covers products, which are chilled, frozen and salted, in brine, dried or smoked but not otherwise prepared.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
02.01	0201.00	MEAT AND EDIBLE MEAT OFFALS	Nil

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTES

1. This Chapter does not cover:

(*a*) Meat of marine mammals (Chapter 2).

(b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (Chapter 23); or

(c) Caviar or caviar substitutes prepared from fish eggs (Chapter 16).

2. This Chapter covers products, which are chilled, frozen and salted, in brine, dried or smoked but not otherwise prepared and crustaceans, in shell, simply boiled in water.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
03.01	0301.00	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	Nil

CHAPTER 4

DAIRY PRODUCE; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. The expression, "Milk" means full cream milk or partially or completely skimmed milk.

2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.03 provided that they have the three following characteristics:—

(a) a milkfat content, by weight of the dry matter, of 5 per cent. or more;

(b) a dry matter content, by weight, of at least 70 per cent. but not exceeding 85 per cent.; and

(c) they are moulded or capable of being moulded.

3. In this Chapter, the expression, "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister), designed to hold a predetermined quantity or number.

4. Heading No. 04.04 applies, *inter alia,* to butter-milk, curdled milk, cream, yogurt, whey, curd, and products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
04.01		MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	
		—In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power :	
	0401.11	--Flavoured milk, whether sweetened or not, put up in unit containers and ordinarily intended for sale	Nil
	0401.12	--Skimmed milk powder, specially prepared for feeding infants	Nil
	0401.13	--Skimmed milk powder, other than powder specially prepared for feeding infants, put up in unit containers and ordinarily intended for sale	15%
	0401.14	--Concentrated (condensed) milk, whether sweetened or not, put up in unit containers and ordinarily intended for sale	15%
	0401.19	--Other	Nil
	0401.90	-Other	Nil
04.02		BUTTER, WHETHER PASTEURISED OR NOT	
	0402.10	- In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	10%
	0402.90	- Other	Nil
04.03		CHEESE, PASTEURISED OR PROCESSED	
	0403.10	- In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	15%
	0403.90	- Other	Nil
04.04	0404.00	OTHER DAIRY PRODUCE; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	Nil

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover:—

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) and parings and similar waste of raw hides or skins; or

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
05.01	0501.00	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	Nil

SECTION II

NOTE

In this Section, the expression 'unit container' means a container, whether large or small, (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

CHAPTER 7

EDIBLE VEGETABLES AND ROOTS AND TUBERS

NOTES

1. In this Chapter, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

2. This Chapter covers all dried vegetables of the kinds other than:—

(a) sweet corn in the forms—flours, groats, meal pellets, grains hulled, rolled, flaked pearled, sliced or kibbled (Chapter 11);

(b) flour, meal and flakes of potatoes (Chapter 11);

(c) flour and meal of dried leguminous vegetables (Chapter 11).

3. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (Chapter 9).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
07.01		DRIED VEGETABLES, INCLUDING POTATOES, ONIONS AND MUSHROOMS, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED; DRIED LEGUMINOUS VEGETABLES, INCLUDING PEAS AND BEANS, SHELLED, WHETHER OR NOT SKINNED OR SPLIT.	
	0701.10	-Put up in unit containers and ordinarily intended for sale	15%
	0701.90	-Other	Nil
07.02	0702.00	OTHER EDIBLE VEGETABLES, ROOTS AND TUBERS.	Nil

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

NOTE

This Chapter does not cover inedible fruits or nuts.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
08.01		EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
	0801.10	Put up in unit containers and ordinarily intended for sale, whether or not containing any added ingredient, including sugar or other sweetening matter	10%
	0801.90	-Other	Nil

CHAPTER 9

COFFEE, TEA AND SPICES

NOTES

1. In heading No. 09.01, 'Coffee' means the seed of the coffee tree (*coffea*), but does not include the seed while still attached to the tree. This heading includes coffee in powder form.

2. For the purposes of heading No. 09.02, blending, sorting, packing, or repacking into smaller containers shall amount to 'manufacture'.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
09.01		COFFEE, WHETHER OR NOT CURED OR ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION	
		-Cured coffee:	
	0901.11	--Liberia and Excelsia	Rs. 75 per quintal
	0901.19	--Other	Rs. 100 per quintal
	0901.20	--Coffee substitutes containing coffee in any proportion	12%
	0901.90	--Other	12%
09.02		TEA, INCLUDING TEA WASTE	
		-Green tea and black tea:	
	0902.11	--Packed in unit containers of content not exceeding 25 grams and ordinarily intended for sale to consumers in that pack	40 paise per kilogram *plus* the duty for the time being leviable under sub-heading 0902.19
	0902.12	--Packed in unit containers of content exceeding 25 grams but not exceeding 20 kilograms, whether or not ordinarily intended for sale to consumers in that pack	Re. 1 per kilogram *plus* the duty for the time being leviable under sub-heading 0902.19
	0902.13	--Packed in bags for retail consumption, known as 'tea bags'	10% *plus* the duty for the time being leviable under sub-heading 0902.19
	0902.19	--Other	Rs. 2 per kilogram

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-Tea waste:	
	0902.21	--Denatured	Nil
	0902.29	--Other	Rs. 2 per kilogram
	0902 90	-Other	Rs. 2 per kilogram
09.03		SPICES	
	0903.10	-Ground or powdered, put up in unit containers and ordinarily intended for sale.	Nil
	0903.90	-Other	Nil

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

NOTES

1. This Chapter does not cover:—

(a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);

(b) Prepared flours, meals or starches of heading No. 19.01;

(c) Corn flakes or other products of heading No. 19.04;

(d) Vegetables, prepared or preserved, of heading No. 20.01;

(e) Pharmaceutical products (Chapter 30); or

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. Products from the milling of cereals listed below fall in this Chapter, if they have, by weight on the dry product, with a starch content exceeding 45 per cent, and an ash content (after deduction of any added minerals) not exceeding that indicated in the list:—

CEREALS	ASH CONTENT
(1) Wheat and rye	2.5%
(2) Barley	3%
(3) Oats	5%
(4) Maize (Corn) and grain sorghum	2%
(5) Rice	1.6%
(6) Buck Wheat	4%

Otherwise, they fall in Chapter 23.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
11.01		PRODUCTS OF THE MILLING INDUSTRY INCLUDING CEREAL FLOURS, CEREAL GROATS, MEAL, CEREAL GRAINS AND FLOUR, MEAL OR FLAKES OF VEGETABLES.	
		-Grains, hulled, rolled, flaked, pearled, sliced or kibbled, of barley or oats:	
	1101.11	--Put up in unit containers and ordinarily intended for sale	15%
	1101.19	--Other	Nil
	1101.90	-Other products of the milling industry	Nil
11.02	1102.00	MALT	12%
11.03		STARCHES	
	1103.10	-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	15%
	1103.90	-Other	Nil
11.04	1104.00	-INULIN; WHEAT GLUTEN, WHETHER OR NOT DRIED	12%

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTES

1. This Chapter does not apply to:—

(*a*) Liquorice extracts containing more than 10 per cent. by weight of sucrose or put up as confectionery (heading No. 17 04);

(*b*) Malt extract (heading No. 19.01);

(*c*) Camphor, glycyrrhizin or other products of heading No. 29.06 or 29.11;

(*d*) Medicaments or blood grouping reagents (Chapter 30);

(*e*) Tanning or dyeing extracts (Chapter 32);

(*f*) Essential oils, concretes, absolutes and resinoids or aqueous distillates and aqueous solutions of essential oils (Chapter 33); or

(*g*) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

2. This Chapter does not include extract of opium.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
13.01		LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	
	1301 10	-Lac	Nil
	1301 90	-Other	12%

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. This Chapter applies, *inter alia,* to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (Chapter 44); wood wool (Chapter 44).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
14.01	1401.00	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED.	12%

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS, PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

NOTES

1. This Chapter does not cover:

(a) Pig fat or poultry fat;

(b) Cocoa butter, fat and oil (Chapter 18);

(c) Edible preparations of Chapter 21;

(*d*) Greaves and residues of Chapter 23;

(*e*) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(*f*) Factice derived from oils (Chapter 40).

2. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.07.

3. In this Chapter, the expression 'fixed vegetable oils' means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
15.01	1501.00	ANIMAL (INCLUDING FISH) FATS AND OILS, CRUDE, REFINED OR PURIFIED	12%
15.02	1502.00	FIXED VEGETABLE OILS, THE FOLLOWING, NAMELY, COTTON SEED OIL, NEEM SEED OIL, KARANJ OIL, SILK COTTON SEED OIL, RICE BRAN OIL, KHAKHAN OIL, PALM OIL, WATER MELON OIL, SAL OIL, MAHUA OIL, KUSUM OIL, RUBBER SEED OIL, MANGO KERNEL OIL, KOKUM OIL, DHUPA OIL, UNDI OIL, MAROTI OIL, PISA OIL AND NAHOR OIL, AND THEIR FRACTIONS.	Nil
15.03		FIXED VEGETABLE OILS, OTHER THAN THOSE OF HEADING NO. 15.02	
	1503.10	-Which have undergone, subsequent to their extraction, any one or more of the following processes, namely : (1) Treatment with an alkali or acid (2) Bleaching (3) Deodorisation	Rs. 100 per tonne
	1503.90	-Other	Nil
15.04	1504.00	VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED BUT NOT FURTHER PREPARED.	10%
15.05	1505.00	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
15.06		GLYCEROL (GLYCERINE); GLYCEROL WATERS AND GLYCEROL LYES	
		-Glycerol (glycerine) :	
	1506.11	--Unrefined	15%
	1506.12	--Refined	15%
	1506.20	-Glycerol waters and glycerol lyes	15%
15.07	1507.00	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED; DEGRAS, RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	12%
15.08		MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS; ANIMAL OR VEGETABLE FATS AND OILS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED; INEDIBLE MIXTURES OR PREPARATIONS OF FATS AND OILS OF THIS CHAPTER	
	1508.10	-Linoxyn	40%
	1508.90	-Other	12%

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE

In this Section, the expression, 'unit container', means a container whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
16.01		PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		AQUATIC INVERTEBRATES, INCLUDING SAUSAGES AND SIMILAR PRODUCTS, EXTRACTS AND JUICES, PREPARED OR PRESERVED FISH AND CAVIAR AND CAVIAR SUBSTITUTES	
		-Put up in unit containers and ordinarily intended for sale :	
	1601.11	--Cooked, peeled and frozen prawns and shrimps	Nil
	1601.19	--Other	15%
	1601.90	-Other	Nil

CHAPTER 17
SUGAR AND SUGAR CONFECTIONERY

NOTES

1. This Chapter does not cover:—

(*a*) Sugar confectionery containing cocoa of Chapter 18;

(*b*) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) and other products of heading No. 29.13; or

(*c*) Medicaments and other products of Chapter 30.

2. For the purposes of this Chapter, 'Sugar' means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105°C would be more than 90.

3. For the purposes of this Chapter,—

(*a*) 'khandsari sugar' means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed;

(*b*) 'palmyra sugar' means sugar manufactured from the juice of the palmyra palm or from jaggery obtained by boiling the juice of the palmyra palm.

Heading No.	Sub-heading No	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
17 01		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM	
	1701 10	-Sugar, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	1701.20	-Khandsari sugar	Nil
		-Cane sugar, other than khandsari sugar :	
	1701.31	--Required by the Central Government to be sold under clause (*f*) of sub-section (*2*) of section 3 of the Essential Commodities Act, 1955 (10 of 1955)	Rs. 17 per quintal
	1701.39	--Other	Rs. 24 per quintal
	1701.90	-Other	12%
17.02		OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE IN ANY FORM AND PREPARATIONS THEREOF; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL	
		-Other sugars, including chemically pure lactose, maltose, glucose and fructose in any form:	
	1702.11	--Palmyra sugar	Nil
	1702.19	- Other	15%
		-Preparations of other sugars :	
	1702.21	--In which the reducing sugars expressed as anhydrous dextrose amount to more than 80% by weight	15%
	1702.29	--Other	12%
	1702.30	-Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	12%
17.03		MOLASSES, RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.	
	1703.10	-Cane molasses produced in the manufacture of sugar by the vacuum pan process	Rs. 30 per tonne
	1703.90	-Other	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
17.04		SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA	
	1704.10	-Chewing gum, whether or not sugar coated	10%
	1704.90	-Other	12%

CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES

1. This Chapter does not cover preparations of heading No. 04.04, 19.01, 19.04, 19.05, 21.05, 22.02 or 30.03.

2. Heading No. 18.04 includes sugar confectionery containing cocoa and other food preparations containing cocoa.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
18.01	1801.00	COCOA BUTTER, FAT AND OIL	12%
18.02	1802.00	COCOA POWDER, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	10%
18.03	1803.00	CHOCOLATES IN ANY FORM, WHETHER OR NOT CONTAINING NUTS, FRUIT KERNELS OR FRUITS, INCLUDING DRINKING CHOCOLATES.	10%
18.04	1804.00	OTHER FOOD PREPARATIONS CONTAINING COCOA.	12%

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRY COOKS' PRODUCTS

NOTES

1. This Chapter does not cover:—

(*a*) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.02); or

(b) Medicaments or other products of Chapter 30.

2. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of Chapter 18.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
19.01		MALT EXTRACT, FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION BY WEIGHT OF LESS THAN 50%, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF MILK AND CREAM, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION BY WEIGHT OF LESS THAN 10%, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
		-Put up in unit containers and ordinarily intended for sale :	
	1901.11	- -For infant use	Nil
	1901.19	- -Other	15%
	1901.90	-Other	Nil
19.02		PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, VERMICELLI, NOODLES, WHETHER OR NOT PREPARED	
	1902.10	-Vermicelli	Nil
	1902.20	-Spaghetti, macaroni and noodles, put up in unit containers and ordinarily intended for sale	Nil
	1902.90	-Other	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
19.03		TAPIOCA AND SAGO AND SUBSTITUTES THEREOF PREPARED FROM STARCH, INCLUDING ARROW-ROOT, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS, POWDER OR IN SIMILAR FORMS	
	1903.10	- Put up in unit containers and ordinarily intended for sale	Nil
	1903.90	- Other	Nil
19.04		PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS, OTHER THAN MAIZE (CORN), IN GRAIN FORM, PRE-COOKED OR OTHERWISE PREPARED	
	1904.10	- Corn flakes or wheat flakes put up in unit containers and ordinarily intended for sale	15%
	1904.90	- Other	Nil
19.05		BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA, COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS	
		-Biscuits; waffles and wafers :	
	1905.11	- -In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	10%
	1905.19	- -Other	Nil
		Cakes and pastry :	
	1905.21	- -In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	Nil
	1905.29	- -Other	Nil
	1905.90	-Other	Nil

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

NOTES

1. This Chapter covers only products which are prepared or preserved by processes other than merely chilled or frozen, or put in provisional preservative solutions, or dried, dehydrated or evaporated.

2. This Chapter does not cover fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (Chapter 17) or chocolate confectionery (Chapter 18).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
20 01		PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS, INCLUDING JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, FRUIT JUICES AND VEGETABLE JUICES, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	
	2001 10	- Put up in unit containers and ordinarily intended for sale	10%
	2001 90	- Other	Nil

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does not cover:

(*a*) Yeast put up as a medicament or other products of Chapter 30;

(*b*) Prepared enzymes of Chapter 35.

2. For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes.

3. In this Chapter, 'Pan Masala' means any preparation containing betel nuts and any one or more of other ingredients such as lime, katha (*catechu*), cardamom, copra, menthol and tobacco.

4. In this Chapter, 'brand name' means a brand name, whether registered or not, that is to say, a name or a mark, such as, a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

5. Heading No. 21.07, *inter alia* includes:

(*a*) protein concentrates and textured protein substances;

(*b*) preparations for use, either directly or after processing (such as cooking; dissolving or boiling in water, milk or other liquids), for human consumption;

(*c*) preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption;

(*d*) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;

(*e*) flavouring powders for making beverages, whether or not sweetened;

(*f*) peanut butter;

(*g*) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;

(*h*) preparations (for example, tablets) consisting of saccharin and a foodstuff, such as lactose, used for sweetening purposes;

(*i*) pre-cooked rice cooked either fully or partially and their dehydrates; and

(*j*) preparations for lemonades or other beverages, consisting, for example, of: flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
21 0.		EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE OR TEA, AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE OR TEA; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	2101.10	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	25% *plus* the duty for the time being leviable on cured coffee under heading No. 09.01
	2101.20	-Extracts, essences and concentrates, of tea and preparations with a basis of these extracts, essences or concentrates or with a basis of tea	10% *plus* the duty for the time being leviable on tea under sub-heading No. 0902.19
	2101.30	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12%
21.02		YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF CHAPTER 30); PREPARED BAKING POWDERS	
	2102.10	-Put up in unit containers and ordinarily intended for sale	12%
	2102.90	-Other	12%
21.03		SAUCES, KETCHUP AND THE LIKE AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD	
		-Put up in unit containers and ordinarily intended for sale:	
	2103.11	- -Sauces, ketchup and the like and preparations therefor	10%
	2103.19	- -Other	Nil
	2103.90	-Other	Nil
21.04		SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS	
	2104.10	-Put up in unit containers and ordinarily intended for sale	15%
	2104.90	-Other	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
21.05	2105.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	Nil
21.06		PAN MASALA	
		-Containing lime or katha (*catechu*) or both, whether or not containing tobacco :	
	2106.11	- -Put up in unit containers and ordinarily intended for sale and bearing a brand name	Rs. 20 per kilogram
	2106.19	- -Other	Nil
	2106.90	-Other	Nil
21.07		EDIBLE PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED	
	2107.10	-Prasad or prasadam	Nil
	2107.20	-Sterilised or pasteurised miltone	Nil
		-Other	
	2107.91	- -Put up in unit containers and ordinarily intended for sale	15%
	2107.99	- -Other:	Nil

CHAPTER 22

BEVERAGES AND VINEGAR

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
22.01		NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOT FLAVOURED	
	2201.10	-For each glass bottle containing 200 millilitres or less	10 paise

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	2201.20	-For each glass bottle containing more than 200 millilitres	10 paise *plus* 5 paise for every 100 millilitres or fraction thereof in excess of 200 millilitres
	2201.90	-Other	40%
22.02		NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED ; OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.01	
		-Natural or artificial mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :	
	2202.11	--For each glass bottle containing 200 millilitres or less	30 paise
	2202.12	--For each glass bottle containing more than 200 millitres but not exceeding 250 millilitres	35 paise
	2202.13	--For each glass bottle containing more than 250 millilitres but not exceeding 300 millilitres	45 paise
	2202.14	--For each glass bottle containing more than 300 millilitres	45 paise *plus* 15 paise for every 100 millilitres or fraction thereof in excess of 300 millilitres
	2202.90	-Other	60%
22 03	2203.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	12%

CHAPTER 23

RESIDUES AND WASTES FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

NOTE

Heading No. 23.02 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or

animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
23.01	2301.00	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES, INCLUDING BAGASSE, OTHER WASTE OF SUGAR MANUFACTURE AND OIL CAKES	Nil
23.02	2302.00	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING, INCLUDING DOG AND CAT FOOD	Nil

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTES

1. In this Chapter, 'brand name' means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

2. In relation to products of headings Nos. 24.02, 24.03 and 24.04, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

3. In this Chapter, "Tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
24.01	2401 00	UNMANUFACTURED TOBACCO TOBACCO REFUSE	Nil
24.02		CIGARS AND CHEROOTS OF TOBACCO OR OF TOBACCO SUBSTITUTES	
	2402.10	- Not bearing a brand name	Nil
		- Bearing a brand name and of which the value per thousand:	
	2402.21	- Does not exceed rupees five	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	2402.22	--Exceeds rupees five but does not exceed rupees fifteen	37.50%
	2402.23	--Exceeds rupees fifteen	75%
24.03		CIGARETTES AND CIGARILLOS OF TOBACCO OR OF TOBACCO SUBSTITUTES	
		-Cigarettes:	
	2403.11	--Of tobacco	Rs. 440 per thousand or 300% *plus* Rs. 20 per thousand, whichever is higher
	2403.12	--Of tobacco substitutes	Rs. 440 per thousand or 300% *plus* Rs. 20 per thousand, whichever is higher
		-Cigarillos:	
	2403.21	--Of tobacco	Rs. 440 per thousand or 300% *plus* Rs. 20 per thousand, whichever is higher
	2403.22	--Of tobacco substitutes	Rs. 440 per thousand or 300% *plus* Rs. 20 per thousand, whichever is higher
24.04		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; HOMOGENISED OR 'RECONSTITUTED' TOBACCO; TOBACCO EXTRACTS AND ESSENCES	
		-Smoking mixtures for pipes and cigarettes:	
	2404.11	--'Gudaku' bearing a braud name	15%
	2404.12	--'Gudaku' not bearing a brand name	Nil
	2404.19	--Other	225%
		-Hookah tobacco, whether or not containing tobacco substitutes in any proportion:	
	2404.21	--Bearing a brand name	15%
	2404.29	--Other	Nil
		-Biris:	
	2404.31	--In the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power	Rs. 6 per thousand
	2404.32	--Other	Rs. 2.70 per thousand
		-Chewing tobacco, including preparations commonly known as 'Khara Masala', 'Kimam', 'Dokta', 'Zarda', 'Sukha' and 'Surti':	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	2404.41	- -Bearing a brand name and of which the value per kilogram does not exceed rupees ten	11.25%
	2404.42	- -Bearing a brand name and of which the value per kilogram exceeds rupees ten	18.75%
	2404.49	- -Other	Nil
		-Snuff:	
	2404.51	- -Of which the value per kilogram does not exceed rupees ten	Re. 1.87 per kilogram
	2404.52	- -Of which the value per kilogram exceeds rupees ten	Rs. 4.50 per kilogram
	2404.90	- Other	12%

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; CLAY AND STONE; PLASTERING MATERIALS; LIME AND CEMENT

NOTES

1. This Chapter does not cover:

(*a*) Sublimed sulphur, precipitated sulphur, colloidal sulphur; earth colours, containing 70 per cent. or more by weight of combined iron, of Chapter 28;

(*b*) Medicaments and other products of Chapter 30;

(*c*) Perfumery, cosmetic or toilet preparations of Chapter 33;

(*d*) Setts, curbstones or flagstones; mosaic cubes or the like; roofing, facing or damp course slates of Chapter 68;

(*e*) Precious or semi-precious stones of Chapter 71;

(*f*) Cultured crystals of Chapter 38; optical elements of Chapter 90;

(*g*) Billiard chalks of Chapter 95; or

(*h*) Writing or drawing chalks and tailors' chalks of Chapter 96.

2. Heading Nos. 25.01, 25.03 and 25.05 cover only products which, have been washed (even with chemical substances, eliminating the impurities without changing the structure of the product), crushed,

ground, powdered, levigated, sifted, screened, or concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products that have been roasted, calcined or obtained by mixing.

3. In the heading No. 25.02, 'sagol' means cement obtained by heating limestone and burnt coal in a kiln and 'ashmoh' means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
25.01	2501.00	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION	Nil
25.02		CEMENT CLINKERS; CEMENT, ALL SORTS	
	2502.10	- Cement clinkers	12%
	502.20	-Grey portland cement (including ordinary portland cement, portland-pozzolana cement and portland slag cement), masonry cement, rapid hardening cement, low-heat cement and water proof (hydrophobic) cement	Rs. 225 per tonne
	2502.30	- Aluminous cement ('Ciment fondu')	12%
	2502.40	- Sagol; ashmoh	Nil
	2502.50	- High alumina refractory cement	10%
	2502.90	- Other	40%
25.03	2503.00	ASBESTOS, RAW INCLUDING FIBRE	15%
25.04		MARBLE	
	2504.10	- In blocks	Nil
		- In slabs :	
	2504.21	- -In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and where the electromotive force used exceeds ten horse power	Rs. 10 per square metre
	2504.29	- -Other	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		- In tiles :	
	2504.31	- -In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and where the electromotive force used exceeds ten horse power	Rs. 10 per square metre
	2504.39	- -Other	Nil
25.05	2505.00	MINERAL SUBSTANCES, NOT ELSEWHERE SPECIFIED (INCLUDING CLAY, EARTH COLOURS, NATURAL ABRASIVES, SULPHURS, SLATE AND [STONE), LIME; PLASTERS WITH A BASIS OF GALGIUM SULPHATE, WHETHER OR NOT COLOURED, BUT NOT INCLUDING PLASTERS SPECIALLY PREPARED FOR USE IN DENTISTRY	12%

CHAPTER 26

ORES, SLAG AND ASH

NOTES

1. This Chapter does not cover:

(*a*) Slag and similar industrial waste prepared as macadam (Chapter 25);

(*b*) Natural magnesium carbonate (magnesite), whether or not calcined (Chapter 25);

(*c*) Basic slag of Chapter 31;

(*d*) Slag wool, rockwool and similar mineral wools of Chapter 68;

(*e*) Waste and scrap of precious metal or of metal clad with precious metal, of Chapter 71; or

(*f*) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. Heading No. 26 01 applies to ores which have been subjected to processes preparatory to metallurgical operations.

3. In heading No. 26.02, the ash and residues (other than dross and ash of zinc containing metals or metallic compounds) applies only to ash and residue of a kind used in industry either for the extraction

of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
26.01	2601.00	METALLIC ORES AND CONCENTRATES; ROASTED IRON PYRITES	12%
26.02	2602.00	SLAG, ASH AND RESIDUES (OTHER THAN DROSS AND ASH OF ZINC CONTAINING METALS OR METALLIC COMPOUNDS OTHER SLAG AND ASH	12%

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

NOTES

1. This Chapter does not cover:

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11.

(b) Medicaments of Chapter 30.

(c) Mixed unsaturated hydrocarbons of Chapter 33 or 38.

2. References in heading No. 27.10 to 'petroleum oils and oils obtained from bituminous minerals' include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

3. For the purposes of sub-heading Nos. 2707.91, 2707.92, 2707.93, 2707.94 and 2707.95, 'benzole', 'toluole', 'xylole', 'naphthalene' and 'phenols' apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

4. 'Flash point' shall be determined in accordance with the tests prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934).

5. 'Smoke point' shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS : 1448 (p. 31)—1967 as in force for the time being.

6. 'Final boiling point' shall be determined in the manner indicated in the Indian Standards Institution specification IS : 1448 (p. 18)—1967 as in force for the time being.

7. 'Carbon residue' shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 8)—1967 as in force for the time being.

8. 'Colour comparison test' shall be done in the following manner, namely:—

(*i*) First prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water.

(*ii*) To this, add Iodine (anylytical regent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution.

(*iii*) Thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
27 01	2701.00	COAL ; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	Nil
27.02	2702.00	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET	12%
27.03	2703.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	12%
27.04	2704.00	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED ; RETORT CARBON	Nil
27.05	2705.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	12%
27.06	2706.00	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	Nil
27.07		OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		— Products, which consist essentially of, aromatic hydrocarbons, xylene and its isomers or higher homologues of xylene, or aromatic hydrocarbons of boiling points higher than xylene or mixtures of any two or more of the products, aforesaid, provided not more than 10 per cent. by volume of the products distils below 120°C :	
	2707.11	- -Solvent naphtha, all sorts; xylol; xylene, whether pure or mixed	Nil
	2707.12	- -Anthracene oil	Nil
	2707.13	- -Light creosote oils, middle-oil, heavy creosote oil, still bottom	Nil
		— Other :	
	2707 91	- -Benzole	Rs. 2750 per kilolitre at 15°C
	2707.92	- -Toluole	Rs. 2750 per kilolitre at 15°C
	2707.93	- -Xylole	Rs. 2750 per kilolitre at 15°C
	2707.94	- -Naphthalene	12%
	2707.95	- -Phenols	15%
	2707.96	- -Creosote oils	Rs. 200 per kilolitre at 15°C
	2707.99	- -Other	Rs. 2750 per kilolitre at 15°C
27.08		PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS	
		- Pitch :	
	2708.11	- -Obtained by blending with creosote oil or other coal tar distillates	Rs. 100 per tonne.
	2708.19	- -Other	12%
	2708.20	-Pitch coke	Nil
27.09	2709.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MATERIALS, CRUDE	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
27.10		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MATERIALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS	
		- Motor spirit, that is to say, any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C, and which, either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines :	
	2710.11	- -Special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol) with nominal boiling point range 55-115°C	Rs. 2025/- per kilolitre at 15°C
	2710.12	- -Special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol) with nominal boiling point range 63-70°C	Rs. 1850/- per kilolitre at 15°C
	2710.13	- -Other special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol)	Rs. 1995/- per kilolitre at 15°C
	2710.19	- -Other	Rs. 2750/- per kilolitre at 15°C
		-Kerosene (which is ordinarily used as an illuminant in oil burning lamps) and aviation turbine fuel, that is to say, any hydrocarbon (oil excluding mineral colza turpentine substitute) which has a smoke point of eighteen millimetres or more and has a final boiling point not exceeding 300°C:	
	2710.21	- -Aviation turbine fuel	Rs. 500/- per kilolitre at 15°C
	2710.29	- -Other	Rs. 500/- per kilolitre at 15°C

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		- Refined diesel oil that is to say, any hydrocarbon oil (excluding mineral colza oil and turpentine substitute) which has its flash point at or above 25°C and satisfies either of the following requirements :—	
		(*i*) the oil has a smoke point of less than 10 millimetres or more but less than 20 millimetres, or	
		(*ii*) the oil has a smoke point of less than 10 millimetres but has a viscosity of less than 50 seconds by Redwood I Viscometer at 37.8°C and satisfies the following conditions—	
		(*a*) leaves carbon residue of less than ¼ per cent. by weight when tested by Ramsbottom Carbon Residue Apparatus, and	
		(*b*) is lighter in colour than 0.04 Normal Iodine solution when tested by colour comparison test :	
2710.31		- -Oil known as 'high speed diesel oil'	Rs. 334.04 per kilolitre at 15°C
2710.32		- -Transformer oil	Rs. 1000 per kilolitre at 15°C
2710.39		- -Other	Rs. 450 per kilolitre at 15°C
		- Diesel oil, not elsewhere specified, that is to say, any hydrocarbon oil, which satisfies the following requirements :—	
		(*i*) has a smoke point of less than 10 millimetres,	
		(*ii*) leaves carbon residue of not less than ¼ per cent., by weight when tested by Ramsbottom Carbon Residue Apparatus,	
		(*iii*) is as dark as, or darker than, 0.04 Normal Iodine solution when tested by colour comparison test, and	
		(*iv*) possesses a viscosity of less than 100 seconds by Redwood I Viscometer at 37.8°C :	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	2710.41	-- Oil produced in the State of Assam or the State of Bihar, and which satisfies the following specifications :—	Rs. 127.10 per kilolitre at 15°C
		(*a*) has a flame height of less than 10 millimetres,	
		(*b*) has its flashing point at or above 150°F,	
		(*c*) has a pour point as determined by the method I.P. 15/60 prescribed by the Institute of Petroleum, London at or above 50°F, has a viscosity of over 35 seconds by Redwood I Viscometer at 100°F and contains more than 0.75 per cent. by weight of any bituminous substance or has a viscosity of over 50 seconds by Redwood I Viscometer at 100°F, and contains more than 2% by weight of any bituminous substance.	
	2710.49	- -Other	Rs. 155.72 per kilolitre at 15°C
	2710.50	- Furnace oil, that is to say, any hydrocarbon oil which is ordinarily used as furnace fuel and not suitable for use in spark-ignition engines and which satisfies the following requirements :—	Rs. 121.05 per kilolitre at 15°C
		(*i*) has a smoke point of less than 10 millimetres,	
		(*ii*) leaves carbon residue of not less than $\frac{1}{4}$ per cent., by weight when tested by Ramsbottom Garbon Residue Apparatus,	
		(*iii*) is as dark as, or darker than, 0.04 Normal Iodine Solution when tested by colour comparison test, and	
		(*iv*) possesses a viscosity of 100 seconds or more by Redwood I Viscometer at 37.8°C.	
	2710.60	- Lubricating oil, that is to say, any oil as is ordinarily used for lubrication, excluding any hydrocarbon oil which has its flash point below 94°C	Rs. 3500 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	2710.70	-Hydrocarbon oil which has its flash point at or above 94°C and is ordinarily used for the batching of jute or other fibre	Rs. 3500 per tonne
	2710.80	-Lubricating greases	Rs. 3500 per tonne
		-Other :	
	2710.91	- -Mineral turpentine oil	20% *plus* Rs. 400 per tonne
	2710.92	- -Mineral colza oil	20%
	2710.93	- -Flushing oil	Rs. 600 per tonne
	2710.94	- -Household oil	Rs. 590.70 per tonne
	2710.95	- -Base mineral oils (suitable for use in the manufacture of lubricating oils and greases, including mineral oils commonly known as transformer oil base stock or transformer oil feed stock.)	Rs. 3500 per tonne
	2710.99	- -Other	20% *plus* Rs. 190 per tonne
27.11		PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	
		-Liquified :	
	2711.11	- -Natural gas	12%
	2711.12	- -Ethylene, propylene, butylene and butadene	20%
	2711.19	- -Other	Rs. 262·50 per tonne
		- In gaseous state :	
	2711.21	- -Natural gas	12%
	2711.29	- -Other	20%
27.12		PETROLEUM JELLY; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED	
	2712.10	- Petroleum jelly	20% *plus* Rs. 2000 per tonne
	2712.20	- Waxes, all sorts	20% *plus* Rs. 475 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	2712.90	- Other	20% *plus* Rs. 475 per tonne
27.13		PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.	
		- Petroleum coke :	
	2713.11	- -Not calcined	20%
	2713.12	- -Calcined	20%
		- Petroleum bitumen :	
	2713.21	- -Packed in drums	Rs. 150.05 per tonne
	2713.22	- -In bulk	Rs. 105.05 per tonne
		- Other residues of petroleum oils or of oils obtained from bituminous minerals :	
	2713.31	- -Residual fuel oil	Rs. 147.10 per tonne
	2713.32	- -Low Sulphur Heavy stock	Rs. 147.10 per tonne
	2713.39	- -Other	20% *plus* Rs. 190 per tonne
27.14		BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS	
		- Bitumen straight grade :	
	2714.11	- -Packed in drums	Rs. 150.05 per tonne
	2714.12	- -In bulk	Rs. 105.05 per tonne
	2714.90	- Other	12%
27.15		BITUMINOUS MIXTURES (INCLUDING EMULSIONS, SUSPENSIONS AND SOLUTIONS) BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT BACKS)	
		- Bituminous cut backs :	
	2715.11	- -Packed in drums	Rs. 149.80 per tonne
	2715.12	- -In bulk	Rs. 104.80 per tonne
	2715 90	- Other	12%

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTE

Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(*a*) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(*b*) presented together; and

(*c*) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

NOTES

1. This Chapter does not cover:

(*a*) Sodium chloride and magnesium oxide, whether or not pure, and other products of Section V;

(*b*) Organo-inorganic compounds other than those mentioned in Note 3 below;

(*c*) Inorganic products of a kind used as luminophores of Chapter 32;

(*d*) Artificial graphite; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades; ink removers, and cultured crystals other than optical elements of the halides of the alkali or alkaline-earth metals, of Chapter 38;

(*e*) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones and precious metals and precious metal alloys of Chapter 71;

(*f*) The metals, whether or not pure, and metals alloys of Section XV, or

(*g*) Optical elements, for example of the halides of the alkali or alkaline-earth metals of Chapter 90.

2. Except where the context otherwise requires, the headings of this Chapter apply only to:

(*a*) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(*b*) The products mentioned in (*a*) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

3. In addition to dithionites and sulphoxylates stabilised with organic substances, carbonates and peroxocarbonates of inorganic bases, cyanides, cyanide oxides and complex cyanides of inorganic bases, fulminates, cyanates and thiocyanates, of inorganic bases and carbides only the following compounds of carbon are to be classified in this Chapter:

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids;

(b) Halide oxides of carbon;

(c) Carbon disulphide;

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases;

(e) Hydrogen peroxide, solidified with urea, carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives, other than calcium cyanamide, whether or not pure (Chapter 31).

4. 'Normal pressure' in sub-heading Nos. 2801.31, 2801.32 and 2801.33 means the pressure equivalent to 760 millimetres of Mercury.

5. Chemically defined complex acids consisting of a non-metal acid of heading No. 28.02 and a metallic acid of heading No. 28.05 are to be classified in heading No 28.02.

6. Heading No. 28.05 applies only to metallic or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are also to be classified in this heading.

7. Heading No. 28.06 applies also to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 micro-curie per gram;

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods, when cut in the form of discs, wafers or similar form, they fall in Chapter 38.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
28.01		CHEMICAL ELEMENTS	
	2801.10	-Chlorine (including liquified or solidified gas)	Rs. 90 per tonne
	2801.20	-Carbon (including carbon blacks and other forms of carbon not elsewhere specified or included)	15%
		-Oxygen (including liquified or solidified gas):	
	2801.31	-- In cylinder	75 paise per cubic metre of the gas at normal pressure at 15° C
	2801.32	-- Supplied through pipeline	30 paise per cubic metre of the gas at normal pressure at 15° C
	2801.33	-- In liquid form	65 paise per cubic metre of the gas at normal pressure at 15° C
	2801.90	- Other	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
28.02		INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS	
	2802.10	- hydrogen Chloride (hydrochloric acid)	15%
	2802.20	- Sulphuric acid; oleum	15%
	2802.30	- Nitric acid; sulphonitric acids	Nil
	2802.40	- Carbon dioxide	Re. 1 per kilogram
	2802.90	- Other	12%
28.03	2803.00	HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	12%
28.04		INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
	2804.10	- Ammonia, anhydrous or in aqueous solution	Rs. 800 per tonne
	2804.20	- Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium, whether in a solid form or a lye	15%
	2804.30	- Zinc oxide; zinc peroxide	5%
	2804.40	- Iron oxides and hydroxides	5%
	2804.50	- Titanium oxide	5%
	2804.60	- Lead oxides; red lead and orange lead	5%
	2804.70	- Aluminium hydroxide	Nil
	2804.90	- Other	12%
28.05		SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND OF METALS	
	2805.10	- Sodium hydrosulphite	15%
	2805.20	- Soda ash	15%
	2805.30	- Bicarbonate of soda	12%
	2805.40	- Bleaching paste and powder	15%
	2805.50	- Sodium silicates	15%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	2805.60	Sodium dichromate	15%
	2805.70	Potassium dichromate	15%
	2805.80	Potassium permanganate	15%
	2805.90	Other	12%
28.06		INORGANIC CHEMICALS AND COMPOUNDS NOT ELSEWHERE SPECIFIED	
	2806.10	Hydrogen peroxide, whether or not solidified with urea	15%
	2806.20	Calcium carbide	15%
	2806.90	Other	12%

CHAPTER 29

ORGANIC CHEMICALS

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(*a*) Separate chemically defined organic compounds, whether or not containing impurities;

(*b*) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(*c*) The products mentioned in (*a*) or (*b*) above dissolved in water;

(*d*) The products mentioned in (*a*), (*b*) or (*c*) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(*e*) The products mentioned in (*a*), (*b*), (*c*) or (*d*) above with an added stabiliser necessary for their preservation or transport;

(*f*) The products mentioned in (*a*), (*b*), (*c*), (*d*) or (*e*) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(*g*) The following products, diluted to standard strengths, for the products of azo dyes diazonium salts; and couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

(*a*) Goods of heading No. 15.01 or glycerol (heading No. 15.06);

(*b*) Ethyl alcohol, which is suitable for use otherwise than as fuel for spark-ignition engines;

(c) Methane, propane, ethylene, propylene, butylene or butadiene (Chapter 27);

(*d*) The compounds of carbon mentioned in Note 3 to Chapter 28;

(*e*) Urea (Chapter 31);

(*f*) Colouring matter of vegetable or animal origin (Chapter 31); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores or dyes or other colouring matter put up in forms or packings for retail sale of Chapter 32;

(*g*) Enzymes (Chapter 35);

(*h*) Metaldehyde, hexamethylenetetramine, or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (Chapter 36);

(*i*) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, and ink removers put up in packings for retail sale, of Chapter 38; or

(*j*) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. (*a*) The esters of acid-function organic compounds of headings with organic compounds of these headings are to be classified with that compound which is classified in the heading placed last in numerical order in these headings.

(*b*) Esters of ethyl alcohol or glycerol with acid-function organic compounds of headings are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 3 to Chapter 28:

(*1*) Inorganic salts of organic compounds such as acid-phenol- or enol-function compounds or organic bases, of various headings are to be classified in the heading appropriate to the organic compound; and

(*2*) Salts formed between organic compounds of various headings are to be classified in the heading appropriate to the base or to

the acid (including phenol- or enol-function compounds) from which they are formed, whichever last in numerical order in these headings.

(*d*) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol.

(*e*) Halides or carboxylic acids are to be classified in the same heading as the corresponding acids.

5. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are classified in the same sub-headings as that compound (or group of compounds), provided that they are not more specifically covered by any other sub-heading and that there is no residual sub-heading named 'other' in the series of sub-headings concerned.

6. The 'normal pressure' in sub-heading No. 290.10 means the pressure equivalent to 760 millimetres of Mercury.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
29.01		HYDROGARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2901.10	- Acetylene (whether in dissolved condition or not)	Rs. 7 per cubic metre of the gas at normal pressure at 150C
	2901.20	- Chlorofluoro hydrocarbons of methane or ethane	32%
	2901.90	- Other	12%
29.02		ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2902.10	- Methanol	15%
	2902.20	- Ethyl alcohol, of any grade (including such alcohol when denatured or otherwise treated), which either by itself or in admixture with any other substance, is suitable for being used as fuel for spark-ignition engines	Rs. 2253.88 per kilolitre at 150C
	2902.30	- Menthol	15%
	2902.90	- Other	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
29.03		PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2903.10	-Phenols and its salts	15%
	2903.90	-Other	12%
29.04	2904.00	ETHERS, ALCOHOL PEROXIDES, OTHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING ACETALS AND HEMI-ACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	12%
29.05	2905.00	ALDEHYDE-FUNCTION COMPOUNDS	12%
29.06		KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	15%
	2906.10	-Acetone	15%
	2906 20	-Camphor	15%
	2906.90	-Other	12%
29.07		CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2907.10	-Acetic acid	15%
	2907.20	-Acetic anhydride	15%
	2907.30	-Dimethyl terepthalate	Nil
	2907 90	-Other	12%
29.08	2908.00	ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
29.09		ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
	2909.10	-Caprolactum	50%
	2909.20	-Sulphonamides	Nil
	2909.90	-Other	12%
29.10	2910.00	PROVITAMINS, VITAMINS AND HORMONES	12%
29.11		GLYCOSIDES, VEGETABLE ALKALOIDS (OTHER THAN ALKALOIDS OF OPIUM AND THEIR DERIVATIVES AND SALTS THEREOF), NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, OTHERS, ESTERS AND OTHER DERIVATIVES	
	2911.10	-Quinine and its salts	Nil
	2911.90	-Other	12%
29.12		ANTIBIOTICS	
	2912.10	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Nil
	2912.20	-Streptomycins and their derivatives; salts thereof	Nil
	2912.30	-Tetracyclines and their derivatives; salts thereof	Nil
	2912.40	-Chloramphenicol and its derivatives; salts thereof	Nil
	2912.50	-Erythromycin and its derivatives; salts thereof	Nil
	2912.90	-Other	Nil
29.13	2913.00	OTHER ORGANIC COMPOUNDS	12%

CHAPTER 30

PHARMACEUTICAL PRODUCTS

NOTES

1. This Chapter does not cover:

(*a*) Foods or beverages (such as, dietetic, diabetic or fortified foods, food supplements tonic beverages and mineral waters) (Section IV);

(*b*) Plasters specially calcined or finely ground for use in dentistry (Chapter 25);

(*c*) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (Chapter 33);

(*d*) Preparations of Chapter 33 even if they have therapeutic or prophylactic properties:

(*e*) Soap or other products of Chapter 34 containing added medicaments;

(*f*) Preparations with a basis of plaster for use in dentistry (Chapter 34);

(*g*) Blood albumin not prepared for therapeutic or for prophylactic uses (Chapter 35).

2. For the purposes of heading No. 30.03,

(*i*) 'medicaments' means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages) not falling within heading No. 30.02 or 30.04 which are either:

(*a*) products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or

(*b*) unmixed products suitable for such uses.

(*ii*) 'Patent or proprietary medicaments' means any drug or medicinal preparation, in whatever form, for use in the internal or external treatment of, or for the prevention of ailments in human beings or animals, which bears either on itself or on its container or both, a name which is not specified in a monograph, in a Pharmacopoeia, Formulary or other publications, namely:—

(*a*) The Indian Pharmacopoeia;

(*b*) The International Pharmacopoeia;

(*c*) The National Formulary of India;

(*d*) The British Pharmacopoeia;

(*e*) The British Pharmaceutical Codex;

(*f*) The British Veterinary Codex;

(*g*) The United States Pharmacopoeia;

(*h*) The National Formulary of the U.S.A.;

(*i*) The Dental Formulary of the U.S.A.; and

(*j*) The State Pharmacopoeia of the U.S.S.R.;

or which is a brand name, that is, a name or a registered trade mark under the Trade and Merchandise Marks Act, 1958 (43 of 1958), or any other mark such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to that medicine for the purpose of indicating or so as to indicate a connection in the course of trade between the medicine and some person, having the right either as proprietor or otherwise to use the name or mark with or without any indication of the identity of that person.

3. Heading No. 30.05 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule: -

(*a*) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;

(*b*) Sterile laminaria and sterile laminaria tents;

(*c*) Sterile absorbable surgical or dental haemostatics;

(*d*) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(*e*) Blood grouping reagents;

(*f*) Dental cements and other dental fillings; bone reconstruction cements;

(*g*) First-aid boxes and kits; and

(*h*) Chemical contraceptive preparations based on hormones or spermicides.

4. This Chapter does not cover Pharmaceutical products and medicaments containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, 'Alcohol', 'Opium', 'Indian Hemp', 'Narcotic drugs' and 'Narcotics' have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

5. In relation to products of heading No. 30.03, conversion of powder into tablets or capsules, labelling or relabelling of containers intended for consumers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

6. Sub-heading No. 3003.11 shall apply to medicaments containing the ingredients mentioned therein with an added diluent, disintegrating agent, moistening agent, lubricant, buffering agent, stabiliser or preservative, provided that such pharmaceutical necessities are therapeutically inert and do not interfere with the therapeutic or prophylactic activity of the ingredient or ingredients and in the case of 'para-amino-salicylic Acid and its salts' shall exclude granules not conforming to the standards of the National Formulary of India, 1966.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
30.01	3001.00	GLANDS OR OTHER ORGANS, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC, USES, NOT ELSEWHERE SPECIFIED OR INCLUDED	12%
30.02	3002.00	-ANTISERA; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (INCLUDING FERMENTS BUT EXCLUDING YEASTS) AND SIMILAR PRODUCTS	Nil
30.03		MEDICAMENTS (INCLUDING VETERINARY MEDICAMENTS)	
		-Patent or proprietary medicaments, other than those medicaments which are exclusively Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic;	
	3003.11	--Quinine and its salts, Totaquina and Cinchona Febrifuge; Dapsone; Isoniazid; Para-amino-Salicylic Acid and its salts; Insulin, all types; Iodochlorohydroxy-quinoline, Di-iodo-hydroxyquinoline and salts of Emetine; Ethionamide; Cycloserine and Cycloserine Tartrate; Pyrazinamide; Thiacetazone; Chlorohydroxyquinoline; Morphazinamide Hydrochloride; Dehydroemetine Dihydrochloride; Chloramphenicol and its esters for oral and parenteral use; Penicillin and Streptomycin including Dihydrostreptomycin in their pure form or as salts or as derivatives and intended for oral or parenteral use; Ethambutol Hydrochloride (Tibutol); Chloroquin phosphate; Amodiaquine Hydrochloride; Clofazimine; Tolbutamide (oral anti diabetic); Metronidazole; Diethyl carbamazine citrate;	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		Piperazine and its salts; Rifampicin; Tetracycline Hydrochloride, Chloroquine Sulphate; Primaquin phosphate; Pyrimethamine; Mepacrine Hydrochloride; Chloroquine diphosphate; Doxycycline, its salts and esters; Erythromycin, its salts and esters, Mebendazole	
	3003.12	--Anaesthetics	Nil
	3003.13	--Medicinal grade oxygen	Nil
	3003.14	--Medicinal grade hydrogen peroxide	Nil
	3003.19	--Other	13%
	3003 20	-Medicaments (other than patent or proprietary) other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems	Nil
	3003.30	-Medicaments, including those used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems	Ni
30.04	3004.00	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES	12%
30.05		PHARMACEUTICAL GOODS, NOT ELSEWHERE SPECIFIED	
	3005.10	-Chemical contraceptives	Nil
	3005 20	-Dental cements and other dental fillings	12%
	3005.90	-Other	12%

CHAPTER 31

FERTILISERS

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
31.01	3101.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	Nil
31.02	3102.00	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS	Nil
31.03	3103.00	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC	Nil
31.04	3104.00	MINERAL OR CHEMICAL FERTILISERS, POTASSIC	Nil
31.05	3105.00	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS, NITROGEN, PHOSPHOROUS AND POTASSIUM; OTHER FERTILISERS	Nil

CHAPTER 32

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, COLOURS, PAINTS AND VARNISHES; PUTTY, FILLERS AND OTHER MASTICS; INKS

NOTES

1. This Chapter does not cover:

(a) Separate chemically defined elements and compounds [except those falling within heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06) glass obtained from fused quartz or other fused silica in the forms provided in heading No. 32.07 and also dyes or other colouring matter (heading No. 32.12)];

(b) Tannates and other tannin derivatives of products falling within Chapter 29 or Chapter 35; or

(c) Mastics of asphalt and bituminous mastics (Chapter 27).

2. Headings Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including in the case of heading No. 32.06, colouring pigments of heading No. 25.05 or Chapter 28, metal

flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

3. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in heading Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 per cent. of the weight of the solution.

4. The 'stamping foils' in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(*a*) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(*b*) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

5. The 'colouring matter' in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
32.01	3201.00	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	12%
32.02	3202.00	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING	12%
32.03	3203.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN AS SPECIFIED IN NOTE 2 TO THIS CHAPTER	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
32.04		SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS BASED ON SYNTHETIC ORGANIC COLOURING MATTER AS SPECIFIED IN NOTE 2 TO THIS CHAPTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED	
	3204.10	-Pigment dyestuffs	15%
	3204.20	-Synthetic organic dyestuffs, other than pigment dyestuffs	30%
	3204.30	-Synthetic organic products of a kind used as fluorescent brightening agents or as luminophores	30%
	3204.90	-Other	30%
32.05	3205.00	COLOUR LAKES; PREPARATIONS BASED ON COLOUR LAKES AS SPECIFIED IN NOTE 2 TO THIS CHAPTER	15%
32.06		OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING NO. 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED	
		-Pigments:	
	3206.11	--Aluminium paste	10%
	3206.19	-Other	5%
	3206.20	-Inorganic products of a kind used as luminophores	5%
	3206.90	-Other	5%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
32.07		PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES	
	3207.10	-Glass frit and other glass, in the form of powder, granules or flakes	35%
	3207.90	-Other	5%
32.08		PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, OR NATURAL RESINS, WHETHER OR NOT MODIFIED, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 3 TO THIS CHAPTER	
	3208.10	-Based on polyesters	15%
	3208.20	-Based on acrylic or vinyl polymers	15%
	3208.30	-Based on cellulose nitrate or other cellulose derivatives	20%
	3208.40	-Insulating varnish	15%
	3208.90	-Other	15%
32.09		PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, OR NATURAL RESINS, WHETHER OR NOT MODIFIED, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM	
	3209.10	-Based on acrylic or vinyl polymers	20%
	3209.20	-Oil bound distemper	20%
	3209.90	-Other	15%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
32.10		OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS), PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	
	3210.10	-Dry distemper, including cement based water paints	10%
	3210.20	-Water pigments of a kind used for finishing leather	10%
	3210.90	-Other	15%
32.11	3211.00	PREPARED DRIERS	12%
32.12		PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER	
	3212.10	-Stamping foils	12%
	3212.90	-Other	15%
32.13	3213.00	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS	5%
32.14	3214.00	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE, BUT EXCLUDING PRIMERS (HEADING NO. 32.08), VARNISHES (HEADING NO. 32.09)	12%
32.15	3215.00	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID	12%

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

NOTES

1. This Chapter does not cover:

(*a*) Soap or other products of heading No. 34.01;

(*b*) Gum, wood or sulphate turpentine or other products of Chapter 38; or

(*c*) Perfumery, cosmetics and toilet preparations containing alcohol or opium, Indian hemp or other narcotics and for this purpose, these expressions have the meanings respectively assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

2. Heading Nos. 33.03 to 33.08 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings with labels, literature or other indications that they are for use as cosmetics or toilet preparations or put up in a form clearly specialised to such use and includes products whether or not they contain subsidiary pharmaceutical or antiseptic constituents, or are held out as having subsidiary, quartive or prophylactic value.

3. The 'perfumery, cosmetic or toilet preparations' in heading No. 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

4. In relation to products of heading Nos. 33.03, 33.04 and 33.05, conversion of powder into tablets, labelling or relabelling of containers intended for consumers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the products marketable to the consumer, shall be construed as 'manufacture'.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
33.01	3301.00	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; CONCENTRATES OF ESSENTIAL OILS; IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
33.02		MIXTURE OF ODORIFEROUS SUBSTANCES AND MIXTURES WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY	
	3202.10	-Of a kind used in the food or beverage industry	12%
	3202.90	-Other	12%
33.03	3303.00	PERFUMES AND TOILET WATERS, NOT CONTAINING THE SUBSTANCES SPECIFIED IN NOTE 1 (C) TO THIS CHAPTER	12%
33.04	3304.00	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN AND SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS, SUCH AS, BEAUTY CREAMS, VANISHING CREAMS, COLD CREAMS, MAKE-UP CREAMS, CLEANSING CREAMS, SKINFOODS, SKIN TONICS, FACE POWDERS, BABY POWDERS, TOILET POWDERS, TALCUM POWDERS AND GREASE PAINTS, LIPSTICKS, EYE SHADOW AND EYEBROW PENCILS, NAIL POLISHES AND VARNISHES, CUTICLE REMOVERS AND OTHER PREPARATIONS FOR USE IN MANICURE OR CHIROPODY AND BARRIER CREAMS TO GIVE PROTECTION AGAINST SKIN IRRITANTS	105%
33.05		PREPARATIONS FOR USE ON THE HAIR, INCLUDING BRILLIANTINES, PERFUMED HAIR OILS, HAIR LOTIONS, POMADES AND CREAMS, HAIR DYES (IN WHATEVER FORM), SHAMPOOS, WHETHER OR NOT CONTAINING SOAP OR ORGANIC SURFACE ACTIVE AGENTS	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	3305.10	-Perfumed hair oils	20%
	3305.90	-Other	105%
33.06	3306.00	PREPARATIONS FOR ORAL OR DENTAL HYGEINE, INCLUDING DENTIFRICES (FOR EXAMPLE, TOOTHPASTE AND TOOTH-POWDER) AND DENTURE FIXATIVE PASTES AND POWDERS	10%
33.07	3307.00	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS [NOT CONTAINING SUBSTANCES SPECIFIED IN NOTE 1(C) TO THIS CHAPTER], PERSONAL DEODORANTS, PERFUMED, BATH SALTS AND OTHER BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED	105%
33.08		PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES, INCLUDING ODORIFEROUS PREPARATIONS USED DURING RELIGIOUS RITES	
	3308.10	- 'Agarbatti', 'Dhoop' and similar preparations, in whatever form	Nil
	3308.90	- Other	12%

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, DENTAL WAXES AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

NOTES

1. This Chapter does not cover:

(*a*) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (Chapter 15);

(*b*) Separate chemically defined compounds; or

(*c*) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (Chapter 33).

2. For the purposes of heading No. 34.01, 'soap' applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms, they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".

3. For the purposes of heading No. 34.02, 'organic surface-active agents' are products which when mixed with water at a concentration of 0.5 per cent. at 20° C and left to stand for one hour at the same temperature:

(*a*) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(*b*) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4. In heading No. 34.03, 'petroleum oils and oils obtained from bituminous minerals applies to the products defined in Note 2 to Chapter 27.

5. In heading No. 34.04, subject to the exclusions provided below, 'artificial waxes and prepared waxes' apply only to:

(*a*) Chemically produced organic praducts of a waxy character, whether or not water-soluble;

(*b*) Products obtained by mixing different waxes;

(*c*) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(*i*) Products of Chapter 15 and 34 even if having a waxy character;

(*ii*) Unmixed animal waxes and unmixed vegetable waxes, whether or not coloured, of Chapter 15;

(*iii*) Mineral waxes and similar products of Chapter 27, whether or not intermixed or merely coloured; or

(*iv*) Waxes mixed with, dispersed or dissolved in a liquid medium.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
34.01		SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT	
		-Soap in any form :	
	3401.11	--Of value below Rs. 10,000 per tonne	5%
	3401.12	--Of value of Rs. 10,000 per tonne or above	15%
	3401.20	-Organic surface-active products and preparations for use as soap in the form of bars, cakes, moulded pieces or shapes	15%
	3401.30	-Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	12%
34.02		ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP) ; SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP	
	3402.10	-Sulphonated castor oil, fish oil or sperm oil	Nil
	3402.90	-Other	15%
34.03	3403.00	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS,	Rs. 3,500 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS	
34.04	3404.00	ARTIFICIAL WAXES AND PREPARED WAXES	12%
34.05		POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL; SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NON-WOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING NO. 34.04	
	3405.10	-Polishes, creams and similar preparations for footwear or leather	15%
	3405.20	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15%
	3405.30	-Polishes and similar preparations for coachwork, other than metal polishes	12%
	3405.40	-Scouring pastes and powders and other scouring preparations	15%
	3405.90	-Other	15%
34.06	3406.00	CANDLES, TAPERS AND THE LIKE	12%
34.07	3407.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS 'DENTAL WAX' OR AS 'DENTAL IMPRESSION COMPOUNDS', IN PLATES, HORSE-SHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE).	12%

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

NOTE

This Chapter does not cover:

(*a*) yeasts (Chapter 21);

(*b*) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments and other products of Chapter 30;

(*c*) Enzymatic preparations for pre-tanning (Chapter 32);

(*d*) Enzymatic soaking or washing preparations and other products of Chapter 34;

(*e*) Hardened proteins (Chapter 39); or

(*f*) Gelatin products of the printing industry (Chapter 49).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
35.01		ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
	3501.10	-Esterified starches	40%
	3501.20	-Dextrins and other modified starches	15%
	3501·90	-Other	12%

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS, CERTAIN COMBUSTIBLE PREPARATIONS

NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(*a*) or 2(*b*) below.

2. 'Articles of combustible materials' in heading No. 36.04 applies only to:

(*a*) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(c) Resin torches, firelighters and the like.

3. For the purposes of heading No. 36.03, 'match' includes a firework in the form of a match; and, where a match stick has more heads than one capable of being ignited by striking, each such head should be deemed to be a match.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
36.01	3601.00	PROPELLANT POWDERS; PREPARED EXPLOSIVES; SAFETY FUSES; DETONATING FUSES, PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	12%
36.02		FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES	
	3602.10	-Fireworks	12%
	3602.90	-Other	12%
36.03	3603.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING NO. 36.02	Rs. 1.30 for every 1000 matches or fraction thereof
36.04	3604.00	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED BY NOTE 2 TO THIS CHAPTER	12%

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

NOTES

1. This Chapter does not cover waste or scrap materials.

2. In this Chapter, 'photographic' relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
37.01		PHOTOGRAPHIC PLATES, AND FILM IN THE FLAT OR IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT OR IN ROLLS, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS.	
	3701.10	-For X-ray	12%
	3701.90	-Other	12%
37.02		PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, WHETHER EXPOSED OR NOT, BUT NOT DEVELOPED	
	3702.10	-Photographic paper or paperboard	10% *plus* the duty for the time being leviable on the base paper or paperboard
	3702.20	—Sensitised textiles	12%
37.03	37.03·00	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPH FILM	Nil
37.04	3704.00	CINEMATOGRAPH FILMS, UNEXPOSED	2 paise per metre
37.05		CINEMATOGRAPH FILMS, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK	
		-Prints of films intended for specified purposes	
	3705.11	- -For entry in State Awards, cleared directly from the laboratory, and retained by the Central Government under the rules relating to the State Awards for Films	Nil
	3705.12	- -For non-commercial exhibition to and for the entertainment of troops stationed in forward areas within India or naval personnel serving in ships afloat or at the Naval Garrison at Port Blair or under training abroad, acquired by the Ministry of Defence and cleared direct from the laboratory	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	3705.13	-- For acquisition by the National Archives of India and cleared direct from the laboratory for preservation, study and reference purposes	Nil
	3705.14	-- Prints of films, which receive a National Award or which are purchased for the Government of India for exhibition in International Film Festivals held in India or abroad	Nil
	3705.20	- Prints of films, certified as newsreels by the Central Board of Film Certification or the Chief Producer, Films Division	Nil
		- Prints of short films, other than advertisement shorts :	
	3705.31	- -Certified as predominantly educational by the Central Board of Film Certification of width below 30 mm	5 paise per metre
	3705.32	- -Certified as predominantly educational by the Central Board of Film Certification of width 30 mm and above	8 paise per metre
	3705.33	- -Certified as a documentary film by the Central Board of Film Certification	Nil
	3705.34	- -Certified as being intended exclusively for the entertainment of children or for educational purposes of width not exceeding 9.5 mm	Nil
	3705.39	-- Other . . .	50 paise per metre
		- Prints of feature films :	
	3705.41	-- Made wholly in black and white and of a length not exceeding 4,000 metres . . .	Rs. 12,000 per print
	3705.42	-- Made wholly in black and white and of a length exceeding 4,000 metres	Rs. 15,000 per print
	3705.43	-- Made wholly or partly in colour and of a length not exceeding 4,000 metres . . .	Rs. 18,000 per print
	3705.44	-- Made wholly or partly in colour and of a length exceeding 4,000 metres	Rs. 22,500 per print

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	3705·50	-Patch prints, including logos, intended exclusively for the entertainment of children or for educational purposes	Nil
	3705·60	-Master positives, exposed negatives, dupes and rush prints, as are not cleared for public exhibition	Nil
		-Prints of advertisement shorts, and films not otherwise specified :	
	3705·91	--Made wholly in black and white	Rs. 4 per metre
	3705·92	--Made wholly or partly in colour	Rs. 6 per metre
37·06	3706·00	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES, AND SIMILAR PREPARATIONS) ; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN A FORM FOR READY USE	12%

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTE

This Chapter includes, *inter alia,* the following goods:

(*a*) Artificial graphite, colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures;

(*b*) Activated carbon; activated natural mineral products; animal black, including spent animal black;

(*c*) Tall oil, whether or not refined;

(*d*) Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates;

(*e*) Gum, wood or sulphate turpentine and other turpentine oils produced by the distillation or other treatment of coniferous woods; crude dispentene; sulphite turpentine and other crude para-cymene; pine oil containing alphaterpineol as the main constituent;

(*f*) Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums;

(*g*) Wood tar; wood tar oils; wood creoscte; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch;

(*h*) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products;

(*i*) Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included;

(*j*) Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods;

(*k*) Anti-knock preparations, Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or other liquids used for the same purposes as mineral oils;

(*l*) Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics;

(*m*) Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades;

(*n*) Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers;

(*o*) Reaction initiators reaction accelerators and catalytic preparations, not elsewhere specified or included;

(*p*) Refractory cements, mortars, concretes and similar compositions;

(*q*) Mixed alkylbenzenes and mixed alkylna-phthalenes, other than those of Chapter 27 or Chapter 29;

(*r*) Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics;

(*s*) Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent. by weight of petroleum oils or oils obtained from bituminous minerals;

(*t*) Anti-freezing preparations and prepared de-icing fluids;

(*u*) Prepared culture media for development of micro-organisms;

(*v*) Composite diagnostic or laboratory reagents, other than those of Chapter 30;

(*w*) Prepared binders for foundry moulds or cores; or

(*x*) Fusel oil; Dippel's oil; ink-removers; stencil correctors;

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
38·01		MISCELLANEOUS PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED.	
		-Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums :	
	3801 11	--Ester gums	10%
	3801 12	--Run gums	40%
	3801·19	--Other	12%
	3801·20	- Insecticides, fungicides, herbicides, weedicides and pesticides	Nil
	3801·30	- Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	15%
	3801·40	- Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Nil
	3801 90	- Other	12%

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or Section VII, are to be classified in the heading appropriate to that product, provided that the constituents are,—

(*a*) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters of pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

NOTES

1. Throughout this Schedule, the expression plastics means those materials of heading Nos. 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule, any reference to 'plastics' also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:—

(a) Linoxyn (heading No. 15.08); Waxes (Chapter 27 or Chapter 34);

(b) Separate chemically defined organic compounds (Chapter 29);

(c) Heparin or its salts (Chapter 30);

(d) Stamping foils (Chapter 32);

(e) Organic surface active agents or preparations (Chapter 34);

(f) Run gums or ester gums (Chapter 38);

(g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(h) Saddlery or harness or trunks, suitcases, handbags or other containers (Chapter 42);

(i) Plaits, wickerwork or other articles of Chapter 46;

(j) Wall coverings of Chapter 48;

(k) Articles of Section XI (textiles and textile articles);

(l) Articles of Section XII (for example, foot wear, headgear, umbrellas, sun umbrellas, walking-sticks and parts thereof);

(m) Imitation jewellery (Chapter 71);

(n) Articles of Section XVI (machines and mechanical or electrical appliances);

(o) Parts of aircraft or vehicles (Section XVII);

(p) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(q) Articles of Chapter 91 (for example, clock or watch cases);

(r) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(s) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs);

(t) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(u) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Heading Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:—

(a) Liquid synthetic polyolefins of which less than 60 per cent. by volume distils at 300°C, after conversion to 1,013 milibars when a reduced—pressure distillation method is used (heading Nos. 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading No. 39.10);

(e) Resols (heading No. 39.09) and other prepolymers.

4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.

If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in the numerical order among those which equally merit consideration.

The expression "copolymers" covers all polymers in which no single monomer contributes 95 per cent. or more by weight to the total polymer content.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In heading Nos. 39.01 to 39.14, the expression 'primary forms' applies only to the following forms:—

(*a*) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(*b*) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms,

and the conversion of any one primary form into another shall amount to 'manufacture'.

7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (heading Nos. 39.01 to 39.14).

8. For the purposes of heading No. 39.17, the expression 'tubes, pipes and hoses' means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section, other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading No. 39.18, the expression 'wall or ceiling coverings of plastics' applies to products in rolls, of a width not less than 45 Cms suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the plastic layer (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In heading Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut, they become articles ready for use).

11. Heading No. 39.23 applies only to the following articles, namely:—

(*a*) Reservoirs, tanks (including septic tank), vats and similar containers, of a capacity exceeding 300 litres;

(*b*) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(*c*) Gutters and fittings therefor;

(*d*) Doors, windows and their frames and thresholds for doors;

(*e*) Balconies, balustrades, fencing, gates and similar barriers;

(*f*) Shutters, blinds (including venetian blinds) and similar articles and parts and fittings thereof;

(*g*) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(*h*) Baths, washbasins and similar sanitaryware; articles for the conveyance and packing of goods; tableware and kitchenware;

(*i*) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(*j*) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

12. In heading Nos. 39.20 and 39.21, the expression 'flexible' means an article which has a modulus of elasticity either in flexture or in tension of not over 700 kilograms per square centimetre at 23°C and 50 per cent. relative humidity when tested in accordance with the method of test for stiffness of plastics (ASTM Designation D—747-63), for flexural properties of plastics (ASTM Designation D-790-63), for tensile properties of plastics (ASTM Designation D-638-64T), or for tensile properties of thin plastic sheeting (ASTM Designation D-882-64T) and 'rigid' means all articles other than 'flexible' as defined above.

13. In heading No. 39.21 'rigid polyurethane foam' means cellular polyurethane with compressive strength of 0.418 to 28.14 Kg./Cm^2 and flexural strength of 1.05 to 28.14 Kg./Cm^2 when tested in accordance with American Standard (Designation ASTM-D-2341).

14. Within any one heading of this Chapter, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same sub-heading as homopolymers of the predominant comonomer, and chemically modified polymers of the kind specified in Note 5 above are to be classified in the same sub-heading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other sub-heading and that there is no residual sub-heading named "Other" in the series of sub-headings concerned. Polymer blends are to be classified in the same sub-heading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
39.01		POLYMERS OF ETHYLENE, IN PRIMARY FORMS.	
	3901.10	-Polyethylene having a specific gravity of less than 0.94	40%
	3901.20	-Polyethylene having a specific gravity of 0.94 or more	35%
	3901.90	-Other	40%
39.02		POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS.	
	3902.10	-Polypropylene	27%
	3902.20	-Polyisobutylene	40%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	3902.90	- Other	40%
39.03		POLYMERS OF STYRENE, IN PRIMARY FORMS.	
	3903.10	- Polystyrene	15%
	3903.20	- Styrene-acrylonitrile (SAN) Copolymers	15%
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) terpolymers	15%
	3903.90	- Other	40%
	39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.	
	3904.10	- Polyvinyl chloride, not mixed with any other substances	35%
	3904.20	- Other polyvinyl chloride	35%
	3904.30	-Polytetrafluoroethylene	15%
	3904.90	- Other	40%
39.05		POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS IN PRIMARY FORMS ; OTHER VINYL POLIMERS IN PRIMARY FORMS.	
	3905.10	- Polymers of vinyl acetate	40%
	3905.20	- Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	40%
	3905.90	- Other	40%
39.06		ACRYLIC POLYMERS IN PRIMARY FORMS.	
	3906.10	- Polymethyl methacrylate	15%
	3906.20	- Co-polymers of acryloritrile	40%
	3906.90	- Other	40%
39.07		POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS, POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLY ESTERS, IN PRIMARY FORMS.	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	3907.10	- Polyacetals	15%
	3907.20	- Other polyethers	40%
	3907 30	- Epoxide resins	15%
	3907.40	- Polycarbonates.	15%
		- Alkyd resins including maleic resins and fumeric resins :	
	3907 51	- - Moulding powder and compounds in any form	40%
	3907.59	- - Other	Nil
	3907.60	- Polyethylene terephthalate	Nil
	3907.70	- Diallyl phthalate resins	40%
	3907.80	- Polybutyl terephthalate	15%
		-Other polyesters:	
	3907.91	- - Unsaturated	15%
	3907 99	- - Other	15%
39.08	3908.00	POLYAMIDES IN PRIMARY FORMS	15%
39 09		AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES IN PRIMARY FORMS.	
	3909.10	- Urea resins: thio-urea resins	15%
	3909.20	- Melamine resins	15%
	3909.30	- Polyphenylene oxide	15%
	3909.40	- Other amino-resins	40%
		- Phenolic resins:	
	3909.51	- - Phenol formaldehyde resins	15%
	3909.52	- - Terpene phenolic resins	20%
	3909.59	- - Other	20%
	3909.70	- Polyurethanes	75%
39 10	3910.00	SILICONES IN PRIMARY FORMS.	40%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
39.11		PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.	
	3911.10	- Polysulphones	15%
	3911.90	- Other	40%
39.12		CELLULOSE AND ITS CHEMICAL DERIVATIVES, AND CELLULOSE ETHERS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN PRIMARY FORMS.	
	3912.10	- Cellulose acetates	40%
		- Cellulose nitrates (including collodions):	
	3912.21	- - Non-plasticised	12%
	3912.22	- - Plasticised	40%
	3912.30	- Cellulose ethers and its salts	40%
	3912.40	- Cellulose xanthate	40%
	3912.90	- Other	40%
39.13		NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER) NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.	
	3913.10	- Dextran	10%
	3913.20	- Chlorinated rubber	10%
	3913.30	- Vulcanised fibre	12%
	3913.90	- Other	40%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
39.14	3914.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADING NOS, 39.01 TO 39.13, IN PRIMARY, FORMS.	40%
39.15	3915.00	WASTE, PARINGS AND SCRAP, OF PLASTICS.	40%
39.16	3916.00	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS.	30%
39.17	3917.00	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS.	Nil
39.18	3918.00	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER.	30%
39.19	3919.00	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS.	30%
39.20		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR, WHETHER LACQUERED OR METALLISED OR LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS OR NOT.	
		-Of polymers of vinyl chloride:	
	3920.11	- -Rigid plates, sheets, film, foil and strip	30%
	3920.12	- -Flexible plates, sheets, film, foil and strip	30%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		—Of regenerated Cellulose:	
	3920·21	- -Film, of thickness not exceeding 0·25 millimetres	10%
	3920·22	- -Sheet	20%
	3920·29	- -Other	30%
		- -Of other plastics :	
	3920·31	- -Rigid plates, sheets, film, foil and strip	30%
	3920·32	- -Flexible plates, sheets, film, foil and strip	Nil
39·21		OTHER PLATES, BLOCKS, SHEETS, FILM, FOIL, AND STRIP OF PLASTICS	
		-Cellular, including, polyurethane, foam	
	3921·11	- -Rigid plates, blocks, sheets, film, foil and strip	75%
	3921·12	- -Flexible plates, blocks, sheets, film, foil and strip.	75%
	3921·90	- Other	30%
39·22	3922·00	ARTICLES OF HEADING NOS. 39·16, 39·17, 39·18, 39·19, 39·20 AND 39·21, MADE FROM WASTE, PARINGS AND SCRAP OF PLASTICS.	Nil
39·23		OTHER ARTICLES OF PLASTICS AND ARTICLES OF MATERIALS OF HEADING NOS. 39·01 TO 39·14.	
	3922·10	- Articles of polyurethane Foam	75%
	3923·30	- Other	Nil

CHAPTER 40

RUBBER AND ARTICLES THEREOF

NOTES

1. Except where the context otherwise requires, throughout this Schedule, the expression 'rubber' means the following products whether or not vulcanised or hardened; natural rubber, balata, guttapercha guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:—

(*a*) Goods of Section XI (textiles and textile articles);

(*b*) Footwear or parts thereof of Chapter 64;

Headgear or parts thereof of Chapter 65;

(*d*) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hardened rubber;

(*e*) Articles of Chapter 90, 92, 94 or 96; or

(*f*) Articles of Chapter 95 (other than sports gloves).

3. In heading Nos. 40.02, 40.03 and 40.05, the expression 'primary forms' applies only to liquids and pastes (excluding latex, whether or not prevulcanised, and other dispersions and solutions), and blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 above and in heading No. 40.02, the expression 'synthetic rubber' applies to:—

(*a*) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(*b*) Thioplasts (TM); and

(*c*) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber. mixture of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (*a*) above.

5. (*a*) Heading Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation with:—

(*i*) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of prevulcanised rubber latex);

(*ii*) pigments or other colouring matter, other than those added solely for the purpose of identification;

(*iii*) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances except those permitted under (*b*);

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:—

(*i*) emulsifiers or anti-tack agents;

(*ii*) small amounts of breakdown products of emulsifiers;

(*iii*) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents or similar special purpose additives.

6. For the purposes of heading No. 40.04, the expression 'waste, parings and scrap' means rubber waste, parings and scrap from the manufacture of working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly or vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm., is to be classified as strip, rods or profile shapes, of heading No. 40.08.

8. Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In heading Nos. 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions 'plates', 'sheets' and 'strips' apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 40.08, the expressions 'rods' and 'profile shapes' apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

10. For the purposes of heading Nos. 40.09 and 40.10, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, which products, shall form integral part or ingredient of such rubber products, shall be taken into an account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
40.01	4001.00	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS	12%
40.02	4002.00	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING NO. 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	10%
40.03	4003.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	12%
40.04	4004.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARDENED RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	12%
40.05	4005.00	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	12%
40.06		OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE DISCS AND RINGS), OF UNVULCANISED RUBBER	
	4006.10	-"Camel-back" strip tread rubber, cushion compound, cushion gum, tread gum, tread packing strips for resoling or repairing or retreading rubber tyres	35%
	4006.90	-Other	12%
40.07	4007.00	VULCANISED RUBBER THREAD AND CORD	12%
40.08		PLATES, BLOCKS, SHEETS, STRIP, RODS, AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARDENED RUBBER	
		—Of cellular rubber :	
	4008.11	-Plates, blocks, sheets and strip	55%
	4008.19	-Other	55%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-- Of non-cellular rubber:	
	4008.21	-- Plates, sheets and strip, for resoling or repairing or retreading rubber tyres	35%
	4008.29	-- Other	Nil
40.09		TUBES, PIPES AND HOSES OF VULCANISED RUBBER OTHER THAN HARDENED RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)	
	4009.10	—Where the rubber compound content is less than 25% by weight	Nil
		—Other :	
	4009.91	-- designed for use in laboratories provided each piece is manufactured in length not exceeding three metres and has a base of a diameter not exceeding 1.27 cms.	Nil
	4009.93	-- designed to perform the function of conveying air, gas or liquid	25%
	4009.99	-- Other	Nil
40.10		CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER	
	4010.10	—Where the rubber compound content is less than 25% by weight.	Nil
	4010.90	—Other	25%
40.11		PNEUMATIC TYRES, OF RUBBER	
	4011.10	—Of a kind used on animal drawn vehicles or hand carts bearing prominent markings of the letters ADV thereon	Nil
	4011.20	—Of a kind used on bicycles and cycle-rickshaws	Nil
	4011.30	—Of a kind used on two-wheeled motor vehicles namely, scooters, motor cycles, mopeds and auto cycles	Rs. 28 per tyre
		—Of a kind used on three-wheeled motor vehicles :	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	4011.41	-- Used on powered cycle-rickshaws	Nil
	4011.49	-- Other	Rs. 1650 per tyre
	4011.50	-Of a kind used on saloon cars	Rs. 1650 per tyre
	4011.60	-Of a kind used on other motor vehicles (for example, buses, lorries and station wagons)	Rs. 1650 per tyre
	4011.70	- Of a kind used on tractors, including agricultural tractors	Rs. 550 per tyre
	4011.80	- Of a kind used on trailers	Rs. 1650 per tyre
		- Other tyres :	
	4011.91	-- Of a kind used on vehicles or equipments designed for use off the road.	[66%
	4011.99	-- Other	28%
40.12		TYRE FLAPS OF RUBBER	
	4012.10	- Of a kind used on two-wheeled and three-wheeled motor vehicles.	Nil
	4012.90	- Other	Rs. 20 per flap
40.13		INNER TUBES, OF RUBBER, FOR TYRES	
	4013.10	- Of a kind used in tyres for cycles and cycle-rickshaws.	Nil
	4013.20	- Of a kind used in tyres for two-wheeled motor vehicles.	Rs. 20 per tube
	4013.30	- Of a kind used in tyres for three-wheeled motor vehicles.	Rs. 250 per tube
	4013 40	- Of a kind used in tyres for saloon cars	Rs. 250 per tube
	4013.50	- Of a kind used in tyres for other motor vehicles (for example, buses, lorries and station wagons).	Rs. 250 per tube
	4013.60	- Of a kind used in tyres for tractors, including agricultural tractors.	Rs. 100 per tube
	4013.70	- Of a kind used in tyres for trailers	Rs. 250 per tube

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-Other tubes for tyres :	
	4013.91	- -Of a kind used in tyres for vehicles or equipments designed for use off the road	Rs. 1000 per tube
	4013.99	- -Other	Rs. 100 per tube
40.14		HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARDENED RUBBER, WITH OR WITHOUT FITTINGS OF HARDENED RUBBER	
	4014.10	-Sheath contraceptives	Nil
	4014.90	-Other	12%
40.15		ARTICLES OF MATERIALS OF HEADING NO. 40.08	
	4015.10	-Of cellular rubber	55%
	4015.90	—Other	12%
40.16	4016.00	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARDENED RUBBER	12%
40.17	4017.00	OTHER ARTICLES OF VULCANISED RUBBER (OTHER THAN HARDENED RUBBER) INCLUDING FLOOR COVERINGS AND MATS, ERASERS, GASKETS, WASHERS AND OTHER SEALS, INFLATABLE ARTICLES	12%
40.18		HARDENED RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP, ARTICLES OF HARDENED RUBBER	
	4018.10	-Hardened rubber, in all forms, including waste and scrap	12%
	4018. 20	-Articles of hardened rubber	12%

SECTION VIII

LEATHER, ARTICLES OF LEATHER, MANUFACTURES OF FUR-SKINS AND ARTIFICIAL FUR, SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 41

LEATHER

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
41.01	4101.00	LEATHER, INCLUDING COMPOSITION LEATHER, WITH A BASIS OF LEATHER OR LEATHER FIBRE, CHAMOIS LEATHER, PATENT LEATHER, PATENT LAMINATED LEATHER AND METALLISED LEATHER	Nil

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

NOTE

This Chapter does not cover:

(*a*) Sterile surgical catgut or similar sterile suture materials (Chapter 30);

(*b*) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (Chapter 43);

(*c*) Made up articles of netting (Chapter 56);

(d) Articles of Chapter 64;

(*e*) Headgear or parts thereof of Chapter 65;

(*f*) Whips, riding-crops or other articles (Chapter 66);

(*g*) Cuff-links, bracelets or other imitation jewellery (Chapter 71);

(*h*) Fittings or trimmings for harness, such as stirrups bits, horse brasses and buckles, separately presented (generally Section XV);

(*i*) Strings, skins for drums or the like, or other parts of musical instruments (Chapter 92);

(*j*) Articles of Chapter 94 (example, furniture, lamps and lighting fittings);

(*k*) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(*l*) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these goods, button blanks of Chapter 96.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
42·01		ARTICLES OF LEATHER; SADDLERY AND HARNESS ; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
	4201 10	-Suit cases, vanity cases, executive cases, brief cases and vanity bags all sorts	25%
	4201·90	-Other	12%

CHAPTER 43

MANUFACTURES OF FURSKINS AND ARTIFICIAL FUR

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
43 01	4301·00	MANUFACTURES OF FURSKINS AND ARTIFICIAL FUR	12%

SECTION IX

WOOD AND ARTICLES OF WOOD; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

WOOD AND ARTICLES OF WOOD

NOTES

1. This Chapter does not cover:

(*a*) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes;

(b) Bamboos or other plaiting materials of Chapter 14;

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (Chapter 14);

(d) Activated charcoal (Chapter 38);

(e) Articles of Chapter 42;

(f) Articles of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Articles of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(i) Articles of Chapter 68;

(j) Imitation jewellery of Chapter 71;

(k) Articles of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel-wrights' wares);

(l) Articles of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(m) Parts of firearms (Chapter 93);

(n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(o) Articles of Chapter 95 (for example, toys, games, sports requisites);

(p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood.

2. In this Chapter, the expression 'densified wood' means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. 'Marine plywood' means plywood conforming to Indian Standard specification No. IS: 710-1976.

4. 'Aircraft plywood' means plywood conforming to Indian Standard specifications. Nos. IS: 709-1974 and IS: 4859-1968.

5. Heading No. 44.10 applies also to articles of particle board or similar board, fibreboard, laminated wood or densified wood. This heading, however, does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. For the purposes of this Chapter and subject to Note 1(f) above, any reference to 'wood' applies also to bamboo and other materials of a woody nature.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
44·01	4401·00	WOOD WOOL, WOOD FLOUR	12%
44·02	4402·00	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES), WHETHER IMPREGNATED OR NOT	12%
44·03	4403·00	WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS EXCEEDING 6 MM.	12%
44·04	4404 00	VENEER SHEETS AND SHEETS FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOOD SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM.	12%
44·05	4405.00	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED	12%
44.06		PARTICLE BOARD AND SIMILAR BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES	
	4406·10	- Plain particle boards	Nil
	4406·20	- Insulation Board and Hardboard	10%
	4406.30	- Veneered particle board, not having decorative veneers on any face	20%
	4406·90	- Other	30%
44·07		- FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES	
	4407.10	- Insulation Board and Hard Board	10%
	4407.90	- Other	30%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
44·08		- PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD	
	4408·10	- Marine plywood and aircraft plywood	10%
	4408·20	- Plywood for tea-chests when cut to size in panels or shooks and packed in sets	10%
	4408·30	- Decorative plywood	30%
	4408 40	- Cuttings and trimmings of plywood	Nil
	4408 90	- Other	30%
44·09	4409·00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES INCLUDING ARTICLES OF DENSIFIED WOOD	20%
44·10		ARTICLES OF WOOD NOT ELSEWHERE SPECIFIED	
	4410·10	- Flush Doors	30%
	4410.90	- Other	12%

CHAPTER 45

CORK AND ARTICLES OF CORK

NOTE

This Chapter does not cover:

(a) Footwear or parts of footwear of Chapter 64;

(b) Headgear or parts of headgear of Chapter 65; or

(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
45·01	4501·00	CORK AND ARTICLES OF CORK	12%

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

NOTES

1. In this Chapter, 'plaiting materials' means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horse-hair, textile rovings of yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

(a) Wall covering (Chapter 48);

(b) Twine, cordage, ropes or cables, plaited or not (Chapter 56);

(c) Footwear or headgear or parts thereof of Chapter 64 or 65;

(d) Vehicles or bodies for vehicles, of basketware (Chapter 87); or

(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
46.01	4601.00	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKER-WORK	12%

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF.

CHAPTER 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
47.01	4701.00	MECHANICAL WOOD PULP, CHEMICAL WOOD PULP, SEMI-CHEMICAL WOOD PULP AND PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL	12%
47.02	4702.00	WASTE AND SCRAP OF PAPER OR PAPERBOARD	10% *plus* Rs. 2500 per tonne

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES

1. This Chapter does not cover:

(*a*) Pharmaceutical products (Chapter 30);

(*b*) Stamping foils (Chapter 32);

(*c*) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(*d*) Paper or cellulose wadding impregnated, coated or covered with soap or detergent, or with polishes, creams or similar preparations of Chapter 34;

(*e*) Sensitised paper or paperboard of Chapter 37;

(*f*) Paper reinforced stratified plastic sheeting, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);

(*g*) Articles of Chapter 42 (for example, travel goods);

(*h*) Articles of Chapter 46 (manufactures of plaiting material),

(*i*) Paper yarn or textile articles of paper yarn (Section XI);

(*j*) Articles of Chapter 64 or Chapter 65;

(*k*) Abrasive paper or paperboard or paper or paperboard-backed mca (paper and paperboard coated wth mica powder are however, to be classified in this Chapter);

(*l*) Metal foil backed with paper or paperboard (Section XV);

(*m*) Parts and accessories of musical instruments (for example, cards) of Chapter 92;

(*n*) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

2. Heading Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed for example, by coating or impregnation.

3. In this Chapter "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 per cent. by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness or each side not exceeding 200 seconds Bekk, weighing not less than 40 grammes per square metre and not more than 65 grammes per square metre and having an ash content by weight not exceeding 8 per cent. 'Odd size newsprint' means newsprint which cannot be used on a rotary printing press on account of its being non-standard in size and 'reject newsprint' means newsprint which cannot be used on a rotary printing press on account of numerous joints or crushed central core in it or is otherwise defective.

4. In this Chapter, 'strawboard' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or other agricultural residues or a mixture of these.

5. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process.

6. In this Chapter, 'kraft paper and paperboard' means paper and paperboard of which not less than 80 per cent. by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the heading Nos. 48.01 to 48·11 are to be classified under that one of such headings which occurs last in the numerical order in the Schedule.

8. Except for the articles of heading No. 48.14 or paper lables of heading No. 48.18, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the articles fall in Chapter 49.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
48.01		NEWSPRINT, IN ROLLS OR SHEETS	
	4801.10	- Odd sized and reject	5%
	4801.20	- Other	10% *plus* Rs. 175 per tonne.
48.02		UNCOATED PAPER AND PAPER-BOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND PUNCH CARD STOCK AND PUNCH TAPE PAPER, IN ROLLS OR SHEETS, OTHER THAN PAPER OF HEADING NO. 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD	
	4802.10	- Writing and printing paper containing not less than 75% by weight of pulp made from bagasse	Nil
	4802.20	- Unbleached and badami varieties of writing and printing paper of a substance not exceeding 65 grammes per square metre	10% *plus* Rs. 575 per tonne
		- Other :	
	4802.91	- -Of a substance not exceeding 25 grammes per square metre	10% *plus* Rs. 1505 per tonne
	4802.99	- -Other	10% *plus* Rs. 1205 per tonne
48.03	4803.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 CM. OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36 CM. IN UNFOLDED STATE	10% *plus* Rs. 1430 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
48.04		UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING NO. 48.02 or 48.03	
		- Kraftliner of a substance 65 grammes per square metre or more :	
	4804.11	- -Containing not less than 75% by weight of pulp made from bagasse	Nil
	4804.19	- -Other	10% *plus* Rs. 1585 per tonne
		- Other kraft paper :	
	4804.21	- -Containing not less than 75% by weight of pulp made from bagasse	Nil
	4804.29	- -Other	10% *plus* Rs. 1585 per tonne
	4804.30	- Kraft paperboard	10% *plus* Rs. 1585 per tonne
48.05		OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS	
		- Unbleached homogenous board having a thickness exceeding 0.50 millimeters and made out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto:	
	4805.11	- -In the manufucture of which sun-drying process has been employed	10%
	4805.19	- -Other	10% *plus* Rs. 525 per tonne
	4805.20	- Base filter paper	Nil
	4805.30	- Pulp board, duplex board and triplex board	10% *plus* Rs. 830 per tonne
	4805.90	- Other paper and paperboard	10% *plus* Rs. 1430 per tonne
48.06		VEGETABLE PARCHMENT, GREASE-PROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS IN ROLLS OR SHEETS.	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	4806.10	-Grease-proof paper	10% *plus* Rs. 1930 per tonne
	4806.20	-Glassine and other glazed transparent or translucent paper	10% *plus* Rs. 1930 per tonne
	4806.90	-Other :	10% *plus* Rs. 1930 per tonne
48.07		COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.	
	4807.10	-Paper and paperboard, laminated internally with bitumen, tar or asphalt.	10% *plus* Rs 1430 per tonne
		-Other :	
	4807.91	- -Straw board, in the manufacture of which drying process has been employed.	10%
	4807.92	- -Straw paper and other straw board, whether or not covered with paper other than straw paper.	10% *plus* Rs. 525 per tonne
	4807.99	- -Other	10% *plus* Rs. 1430 per tonne
48.08		PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING NO. 48.03 or 48.18.	
	4808.10	-Corrugated paper and paperboard, whether or not perforated.	10% *plus* Rs. 1430 per tonne
	4808.90	-Other	10% *plus* Rs. 143 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
48.09		CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES) WHETHER OR NOT PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36 CM IN UNFOLDED STATE	
	4809.10	- Carbon or similar copying papers	32.5%
	4809.20	– Self-copy paper	32.5%
	4809.90	- Other	32.5%
48.10		PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	
	4810.10	—Paper and paperboard of a kind used for writing, printing or other graphic purposes	10% *plus* Rs. 1505 per tonne
	4810.20	—Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes	10% *plus* Rs. 1930 per tonne
	4810 90	– Other paper and paperboard	10% *plus* Rs. 1930 per tonne
48 11		PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS .OTHER THAN GOODS OF HEADING NO. 48.03, 48.09, 48.10 or 48.18	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	4811.10	- -Tarred, bituminised or asphalted paper and paperboard	10% *plus* Rs. 1430 per tonne
	4811.20	- -Cummed or adhesive paper and paperboard	10% *plus* Rs. 1430 per tonne
		-Paper and paperboard coated, impregnated or covered with plastic (excluding adhesives) :	
	4811.31	- -Electrical grade insulating paper or paperboard	Nil
	4811.39	- -Other	10% *plus* Rs. 1930 per tonne
	4811.40	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	10% *plus* Rs. 1930 per tonne
	4811.90	- Other	10% *plus* Rs. 1930 per tonne
48.12	4812.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	12%
48.13	4813.00	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.	10% *plus* Rs. 1930 per tonne
48.14	4814.00	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER.	10% *plus* Rs. 2500 per tonne
48.15	4815.00	FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPER-BOARD, WHETHER OR NOT CUT TO SIZE.	12%
48.16	4816.00	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING NO. 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.	32.5%
48.17		OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE.	
	4817.10	--Gummed or adhesive paper in strips or rolls	10% *plus* Rs. 1430 per tonne
	4817.20	--Cards, not punched, for punchcard machines, whether or not in strips	10% *plus* Rs. 1430 per tonne

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	4817.30	--Braille paper	Nil
	4817.40	--Blotting paper	10% *plus* Rs. 1200 per tonne
	4817.90	--Other	10% *plus* Rs. 1430 per tonne
48.18		OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	
		—Cartons, boxes, containers and cases (including flattened or folded boxes and flattened or folded cartons), whether in assembled or unassembled condition :	
	4818.11	--Intended for packing of match sticks	Nil
	4818.12	--Printed cartons, boxes, containers and cases, made wholly out of kraft liner or kraft paper of heading No. 48.04 or corrugated paper and paperboard and boards falling within sub-heading Nos. 4805.11, 4805.19 4807.91, 4807.92 and 4811.10	Nil
	4818.13	--Other printed cartons, boxes and cases	32 5%
	4818 19	--Other	Nil
	4818 20	-Toilet tissues, handkerchiefs and cleansing tissues of paper	12%
	4818 90	--Other	12%

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY, MANUSCRIPTS, TYPESCRIPTS AND PLANS

NOTES

1. This Chapter does not cover:

(*a*) Photographic negatives or positives on transparent bases (Chapter 37);

(*b*) Maps, plans or globes, in relief, whether or not printed (Chapter 90);

(c) Original engravings, prints or lithographs, postage or revenue stamps, stamp postmarks, first-day covers, postal stationery or the like, antiques of an age exceeding one hundred years or other articles (all of Chapter 97).

2. For the purposes of Chapter 49, 'printed' also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photo-copied, thermocopied or typewritten.

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
49·01		PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PAPER PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS.	
	4901·10	-Transfers (*decalcomanias*)	12%
	4901·20	-Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed	Nil
	4901·90	-Other	Nil

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover:

(a) Articles of Chapter 30 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);

(b) Sensitised textiles of Chapter 37;

(c) Monofilament of which any cross-sectional dimension exceeds 1 mm and strip and the like (for example, artificial straw) of

an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics and other basketware and wickerwork of such monofilament or strip (Chapter 46);

(*d*) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, and articles thereof, of Chapter 39;

(*e*) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, and articles thereof, of Chapter 40;

(*f*) Articles of textile materials (Chapter 42);

(*g*) Products and articles of Chapter 48 (for example, cellulose wadding);

(*h*) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(*i*) Hair nets and other headgear or parts thereof, of Chapter 65;

(*j*) Abrasive coated textile material and also carbon fibres and articles of carbon fibres (Chapter 68);

(*k*) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(*l*) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or

(*m*) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).

2. (*A*) Articles classifiable in Chapters 50 to 55 or in heading No. 58.06 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

(*B*) For the purposes of the above rule —

(*i*) Gimped horsehair yarn (Chapter 51) and metallised yarn (Chapter 56) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(*ii*) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(*iii*) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(*C*) If the classification of a yarn or fabric cannot be determined under the foregoing clauses for the reason that two or more of the following fibres or yarns that is to say,—

(*a*) Silk (including silk noil);

(*b*) Wool;

(c) Cotton;

(*d*) Flax, jute and ramie;

(*e*) Synthetic staple fibre or yarn thereof, and

(*f*) Artificial staple fibre or yarn thereof,

are equal in weight, in any yarn or fabric, as the case may be, then such one of those fibres or yarns, as the case may be, the predominance of which would render such yarn or fabric fall under that Chapter or heading of this Schedule which read with the relevant notification, if any, for the time being in force issued under the Central Excise Rules, 1944, attracts the highest amount of duty payable, shall be deemed to be predominant in such yarn or fabric and accordingly, such yarn or fabric shall be deemed to fall under the applicable Chapter or heading, as the case may be.

(*D*) Throughout this Schedule, 'man-made fibres' means staple fibres and filaments of organic polymers produced by manufacturing process, either:—

(*i*) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(*ii*) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms 'synthetic' and 'artificial' used in relation to fibres mean: synthetic: fibres as defined at (*i*); artificial: fibres as defined at (*ii*).

The terms 'man made', 'synthetic' and 'artificial' shall have the same meanings when used in relation to 'textile materials'.

3. For the purposes of heading Nos. 52.03, 52.04, 54.02, 54.04 and 55.05 and 55.06 'sewing thread' means multiple (folded) or cabled yarn:—

(*a*) Put up on supports (for example, reels, tubes) of a weight including support not exceeding 1,000 grams;

(*b*) Dressed; and

(c) With a final "Z" or "S" twist.

4. For the purposes of this Section, 'high tenacity yarn' means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters	..	60cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters	..	55cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon	..	27cN/tex

5. For the purposes of this Section, 'made up' means:—

(*a*) Cut otherwise than into squares or rectangles;

(*b*) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(*c*) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(*d*) Cut to size and having undergone a process of drawn thread work;

(*e*) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(*f*) Knitted or crocheted to shape, presented in the form of a number of items in the length.

6. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60 do not apply to goods made up within the meaning of Note 5 above, Chapters 50 to 55 do not apply goods of Chapters 56 to 59.

7. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns super-imposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

8. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

9. For the purposes of this Section, the expression 'impregnated' includes 'dipped'.

10. For the purposes of the Section, the expression 'polyamides' includes "aramids";

11. In this Section, the expression 'count' wherever it appears, means the size of grey yarn (excluding any sizing material) expressed in English count. For multiple fold yarn, 'count' means the count of the basic single yarn. Where the count is in fraction, then, if the fraction is one-half or more it shall be treated as one, and if such fraction is less than one-half, it shall be ignored.

12. For the purpose of determining the average count of yarn in cotton fabrics, the following rules shall apply, namely:—

(*a*) Yarn used in the borders or selbedges shall be ignored;

(*b*) For multiple-fold yarn, the count of the basic single yarn shall be taken and the number of ends per 25.4 mm. in the reed or the number of picks per 25.4 mm., as the case may be, shall be multiplied by the number of plies in the yarn; where there are basic single yarns of different counts, the count of the basic single yarn which has the highest count shall be taken to be the count of each basic single yarn;

(*c*) In the case of fabrics manufactured from cotton and other yarn, the other yarn shall, for the aforesaid purposes, be deemed to be cotton yarn;

(*d*) Where, there are yarns of different counts in warp or weft or both, the count of the yarn which has the highest count shall be taken to be the count of warp or weft, as the case may be;

(*e*) The average count of such yarn (other than in the case of round mesh mosquito netting) shall be obtained by applying the following formula, namely:—

[(Count of warp× No. of ends per 25.4 mm. in the reed)+ (Count of weft×No. of picks per 25.4 mm.)]÷[(No. of ends per 25.4 mm. in the reed+No. of picks per 25.4 mm.)]

the result being rounded off, wherever necessary, by treating any fraction which is one half or more as one, and disregarding any fraction which is less than one half; and

(*f*) In the case of round mesh mosquito netting, the average count of yarn shall be obtained by applying the following formula, namely:—

[(Count of warp×No. of ends per 25.4 mm.)+(Count of weft×No. of picks per 25.4 mm.×1.4)] ÷ [(No. of ends per 25.4 mm.)]+[(No. of picks 25.4 mm. ×1.4)]. The result being rounded off, wherever necessary, by treating any fraction which is one half or more as one, and disregarding any fraction which is less than one half.

13. (*A*) "Waste yarn (hard waste)" in case of yarn of heading Nos. 50.02, 52.01, 53.01, 53.03 and sub-heading No. 5503.39 shall mean—

(*i*) Short lengths of such yarn in tangled mass not capable of being disentangled without considerable labour; or

(*ii*) Short lengths not exceeding three metres of such yarn even if they are not in the form of an entangled mass.

(*B*) "Waste yarn (hard waste)" in the case yarns of heading No. 51.04 or sub-heading No. 5503.31 shall mean—

(*i*) Irregular in shape;

(*ii*) Loosely spun;

(*iii*) Established by visual examination and handling that the yarn is incapable of being directly used for weaving into fabrics; and

(*iv*) Packed in gunny bags.

(*C*) "Waste" of sub-heading Nos. 5302.10, 5607.11 shall mean—

(*i*) a tangled mass of short lengths not capable of being disentangled without considerable labour; or

(*ii*) Short lengths not exceeding 1.8 metres, even if they are not in the form of a tangled mass and not capable of being used in the manufacture of rope or cord.

14. (*A*) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 above for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.

(*B*) For the application of this rule:—

(*i*) in the case of textile products consisting of a base fabric and a pile or looped surface, no account shall be taken of the base fabric;

(*ii*) in the case of embroidery, only the base fabric shall be taken into account.

CHAPTER 50

SILK

Heading No.	Sub heading No.	Description of goods	Rate of Duty
(1)	(2)	(3)	(4)
50.01		SILK YARN AND YARN SPUN FROM SILK WASTE, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER	
	5001.10	- - Not containing or containing not more than one-sixth by weight of synthetic staple fibre calculated on the total fibre content	Nil
	5001.20	- - Containing more than one-sixth by weight of synthetic staple fibre calculated on the total fibre content	Rs. 18 per kilogram
50.02	5002.00	OTHER SILK YARN INCLUDING WASTE YARN (HARD WASTE); SILK-WORM GUT	Nil
50.03	5003.00	WOVEN FABRICS OF SILK OR OF SILK WASTE	Nil

CHAPTER 51

WOOL; FINE OR COARSE ANIMAL HAIR

NOTES

1. Throughout this Schedule:

(*a*) 'Wool' means the natural fibre grown by sheep or lambs;

(*b*) 'Fine animal hair' means the hair of alpaca, Ilama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or muskrat; and

(c) 'Coarse animal hair' means the hair of animals not mentioned above, excluding brush-making hair and bristles and horsehair (Chapter 5).

2. In this Chapter, the expression 'independent processor' means a manufacturer who is engaged exclusively in the processing of fabrics and who has no proprietary interest in any factory engaged in the spinning of yarn of wool or weaving of woollen fabrics.

3. In this Chapter, the expression 'composite mill' means a manufacturer who is engaged in the spinning of yarn of wool, or weaving or processing of woven fabrics of wool with the aid of power and has a proprietary interest in at least two of such manufacturing activities.

4. In relation to products of heading No. 51.07, milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes shall amount to 'manufacture'.

Heading No.	Sub heading No.	Description of goods	Rate of Duty
(1)	(2)	(3)	(4)
51.01	5101.00	WOOL, NOT CARDED OR COMBED, BUT SCOURED	12%
51.02		WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS AND WOOL TOPS)	
		- Of wool :	
	5102.11	-- Only carded	Rs. 8.30 per kilogram
	5102.12	-- Carded and combed (including combed wool in fragments and wool tops)	Rs. 8.30 per kilogram
	5102.90	- Other	12%
51.03		YARN OF WOOL, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER	
	5103.10	-- Not containing or containing not more than one-sixth by weight of synthetic staple fibre (other than acrylic staple fibre) calculated on the total fibre content.	Nil
		- Containing more than one-sixth by weight of synthetic staple fibre (other than acrylic staple fibre) calculated on the total fibre content	
	5103.21	-- Other than worsted yarn and containing synthetic staple fibre (other than acrylic staple fibre) in the form of wastes or in the form of fibre produced out of such wastes	Nil
	5103.29	-- Other	Rs. 18 per kilogram

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
51.04	5104.00	OTHER YARN OF WOOL ; YARN OF WASTE WOOL INCLUDING SHODDY AND GARNETTED STOCK OF WOOL ; WASTE YARN (HARD WASTE)	Nil
51.05	5105.00	YARN OF FINE OR COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN)	12%
51.06	5106.00	WOVEN FABRICS OF WOOL, NOT SUBJECTED TO ANY PROCESS	Nil
51.07		WOVEN FABRICS OF WOOL SUBJECTED TO THE PROCESS OF MILLING, RAISING, BLOWING, TENTERING, DYEING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
	5107.10	-Woven Fabrics, the following, namely :—	Nil
		(*a*) Hair belting	
		(*b*) Shoddy blankets and blankets made from indigenous wool	
		(*c*) Of width not exceeding 15 cms.	
		-Fabrics woven on handlooms :	
	5107.21	- -Fabrics certified as 'khadi' by the Khadi and Village Industries Commission	Nil
	5107.22	- -Processed without the aid of power or steam	Nil
	5107.23	- -Processed with the aid of power by a factory owned by a registered handloom co-operative society or any organisation set up or approved by Government for the purpose of development of handlooms	Nil
	5107.24	- -Processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms	2%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-Fabrics woven by a factory, other than a composite mill and processed by an independent processor:	
	5107.31	-- Melton cloth (made of shoddy yarn)	Nil
	5107.32	-- Made of shoddy yarn, of value not sexceeding rupees twenty-five per quare metre	Nil
	5107.39	-- Other	5%
		-Fabrics woven by a factory, other than a composite mill, and processed by a composite mill :	
	5107.41	-- Melton cloth (made of shoddy yarn)	2%
	5107.42	-- Made of shoddy yarn, of value not exceeding Rs. 25 per square metre	2.5%
	5107.49	-- Other	8%
		-Other fabrics :	
	5107.91	-- Melton cloth (made of shoddy yarn)	4.5%
	5107.92	-- Made of shoddy yarn, of value not exceeding Rs. 25 per square metre	4.5%
	5107.99	-- Other	10%
51.08	5108.00	WOVEN FABRICS OF FINE OR COARSE ANIMAL HAIR OR OF HORSEHAIR	12%

CHAPTER 52

COTTON

NOTES

1. In relation to products of heading Nos. 52.03 and 52.04, sizing beaming, warping, wrapping, winding or reeling, or any one or more of these processes, or the conversion of any form of the said products into another form of such products shall amount to 'manufacture'. The duty on sized yarn shall be charged on the basis of its weight before sizing.

2. In relation to products of heading Nos. 52.06 to 52.12, bleaching mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes shall amount to 'manufacture'.

3. For the purposes of sub-heading Nos. 5206.10, 5207.10, 5208.11 and 5208.21, the expression 'controlled fabrics' covers cotton fabrics,—

(*a*) which answer to the description of 'Controlled Dhoti', 'Controlled Saree', 'Controlled Long Cloth', 'Controlled Shirting', or 'Controlled Drill' as defined from time to time by the Textile Commissioner under the Cotton Textiles (Control) Order, 1948,

(*b*) for which maximum ex-factory prices have been specified by the Textile Commissioner under the said Order, and

(*c*) which are not supplied by the factory in which they are manufactured or processed to any industrial concern, and if such fabrics are so supplied, the purchasing industrial concern certifies that the fabrics so purchased by it shall be used exclusively for wearable purposes and not for any other purposes.

4. For the purposes of sub-heading Nos. 5206.20 and 5207.20, the expression 'Specified Drill' covers cotton fabrics,—

(*a*) which answer to the description of 'Controlled Drill' as defined from time to time by the Textile Commissioner under the Cotton Textiles (Control) Order, 1948, and

(*b*) for which maximum ex-factory prices have not been specified by the Textile Commissioner under the said Order.

5. In this Chapter, the expression 'independent processor' means a manufacturer who is engaged exclusively in the processing of fabrics with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of cotton fabrics.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
52.01	5201.00	WASTE YARN (HARD WASTE) (INCLUDING GARNETTED STOCK)	Nil
52.02	5202.00	COTTON, CARDED OR COMBED	Nil
52.03		COTTON YARN INCLUDING SEWING THREAD, NOT CONTAINING SYNTHETIC STAPLE FIBRES	
	5203.10	-In or in relation to the manufacture of which no process is ordinarily carried on with the aid of power	Nil
	5203.20	-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and which is supplied in plain (straight) reel hanks, whether single or multiple fold	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and which is supplied in cross reel hanks, whether single or multiple fold, purchased by a registered handloom co-operative society or any organisation set up or approved by the Government for the development of handlooms and payment for which is made by cheque drawn by such co-operative society or organisation, as the case may be, on its own bank account :	
	5203·31	-- Of counts not exceeding 25	Nil
	5203·32	-- Of counts exceeding 25 but not exceeding 35	4·40 paise *plus* 2·64 paise per count exceeding 25
	5203·33	-- Of counts exceeding 35 but not exceeding 45	25·40 paise *plus* 4·40 paise per count exceeding 35
	5203·34	-- Of counts exceeding 45 but not exceeding 55	70·40 paise *plus* 7·04 paise per count exceeding 45
	5203·35	-- Of counts exceeding 55	140·80 paise *plus* 3·52 paise per count exceeding 55
		- In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and supplied in a form other than plain (straight) reel hanks :	
	5203·41	-- Of counts not exceeding 25	2·20 paise per count
	5203·42	-- Of counts exceeding 25 but not exceeding 35	52·80 paise *plus* 5.28 paise per count exceeding 25
	5203·43	-- Of counts exceeding 35	114·40 paise *plus* 7·92 paise per count exceeding 35

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
52·04		COTTON YARN INCLUDING SEWING THREAD, CONTAINING SYNTHETIC STAPLE FIBRES	
	5204·10	-In or in relation to the manufacture of which no process is ordinarily carried on with the aid of power	Nil
		-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power:	
	5204·21	--Containing cotton and polyester staple fibre (not containing any other textile material), in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content	Rs. 1·76 per kilogram
	5204·29	--Other	Rs. 9·90 per kilogram
52·05	5205·00	COTTON FABRICS,— (*a*) WOVEN, AND (*b*) NOT SUBJECTED TO ANY PROCESS	Nil
52·06		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52·09, 52·10 and 52·11),—	
		(*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATERPROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	
	5206·10	-Controlled fabrics	Nil
	5206·20	-Specified Drill	Fifty per cent. of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-Fabrics, in which the average count of yarn is less than 51:	
	5206.31	--Of value not exceeding rupees five per square metre	Nil
	5206.32	--Of value exceeding rupees five but not exceeding rupees six per square metre	1.50%
	5206.33	--Of value exceeding rupees six but not exceeding rupees seven per square metre	2%
	5206.34	--Of value exceeding rupees seven but not exceeding rupees eight per square metre	3%
	5206.35	--Of value exceeding rupees eight but not exceeding rupees nine per square metre	3.50%
	5206.36	--Of value exceeding rupees nine but not exceeding rupees ten per square metre	5%
	5206.37	--Of value exceeding rupees ten but not exceeding rupees eleven per square metre	6.50%
	5206.38	--Of value exceeding rupees eleven but not exceeding rupees twelve per square metre	7.50%
	5206.39	-- Of value exceeding rupees twelve per square metre	8%
	5206.90	-Other fabrics	8%
52.07		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10 and 52.11),—	
		(*a*) WOVEN ON LOOMS OTHER THAN HAND-LOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATERPROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	5207.10	-Controlled fabrics	Nil
	5207.20	-Specified Drill	Fifty per cent of the duty leviable under sub-heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric
	5207.90	-Other	Twenty-five per cent. of the duty leviable under sub-heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric
52.08		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10, 52.11 and 52.12),—	
		(*a*) WOVEN ON HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATERPROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
		-Processed without the aid of power or steam:	
	5208.11	- -Controlled fabrics	Nil
	5208.19	- -Other	Twenty-five per cent. of the duty leviable under sub-heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		– Processed with the aid of power or steam:	
	5208.21	- -Controlled fabrics	Nil
	5208.22	- -Processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms	Forty per cent. of the duty leviable under sub-heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric
	5208.23	- -Processed by a factory owned by a registered handloom co-operative society or any organisation set up or approved by the Government for the purpose of development of handlooms.	Nil
	5208.29	- -Other	Duty leviable under sub-heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric
52 09		COTTON FABRICS,—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING (*i*) COTTON, AND (*ii*) POLYESTER STAPLE FIBRE (WHETHER OR NOT CONTAINING POLYESTER FILAMENT YARN BUT NOT ANY OTHER TEXTILE MATERIAL, AND	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE OR FILAMENT YARN OR BOTH IS MORE THAN 40% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
		—Not containing polyester filament yarn:	
	5209·11	--Of value not exceeding rupees twenty-five per square metre	Nil
	5209·12	--Of value exceeding rupees twenty-five per square metre	Rs. 1.60 per square metre
		—Containing polyester filament yarn:	
	5209·21	--Of value not exceeding rupees twenty-five per square metre	Nil
	5209·22	--Of value exceeding rupees twenty-five per square metre	8% *plus* Rs. 1.60 per square metre
52·10		COTTON FABRICS,—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATERPROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING (*i*) COTTON, (*ii*) POLYESTER STAPLE FIBRE, AND (*iii*) RAMIE OR ANY ONE OR MORE ARTIFICIAL STAPLE FIBRE (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN 40% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
	5210·10	-Of value not exceeding rupees twenty-five per square metre	Nil
	5210·20	-Of value exceeding rupees twenty-five per square metre	4% *plus* Rs. 1.60 per square metre

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
52·11	5211·00	COTTON FABRICS,— (*a*) WOVEN, (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATERPROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, (*c*) CONTAINING (*i*) COTTON, AND (*ii*) POLYESTER STAPLE FIBRE, AND (*d*) OF VALUE EXCEEDING RUPEES TWENTY-FIVE PER SQUARE METRE.	8% *plus* Rs. 1.60 per square metre
52·12	5212·00	COTTON FABRICS, COVERED IN HEADING NOS. 52.09, 52.10 and 52.11,— (*a*) WOVEN ON HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATERPROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, BY A FACTORY OWNED BY A REGISTERED HANDLOOM CO-OPERATIVE SOCIETY OR ANY ORGANISATION SET UP OR APPROVED BY THE GOVERNMENT FOR THE PURPOSE OF DEVELOPMENT OF HANDLOOMS.	Nil

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPERYARN, WOVEN FABRICS OF SUCH YARNS

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
53·01		FLAX FIBRE; FLAX YARN	
	5301.10	-Flax Fibre	12%
	5301·20	-Waste yarn (hard waste) of flax	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power:	
	5301·31	--Not containing or containing not more than one-sixth by weight of synthetic staple fibre calculated on the total fibre content	5·5 paise per count per kilogram
	5301·32	--Containing more than one-sixth by weight of synthetic staple fibre calculated on the total fibre content	Rs. 18 per kilogram
	5301·90	-Other	Nil
53·02		YARN, TWIST AND THREAD, OF JUTE (INCLUDING BIMLIPATAM JUTE OR MESTA FIBRE) OR OTHER TEXTILE BAST FIBRES	
	5302·10	-Waste	Nil
	5302·20	-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	Rs. 660 per tonne
	5302·90	-Other	Nil
53·03		RAMIE FIBRE; RAMIE YARN	
	5303·10	-Ramie Fibre	12%
	5303·20	-Waste yarn (hard waste) of ramie	Nil
		-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power:	
	5303·31	--Not containing any synthetic staple fibre	Re. 1·00 per kilogram
	5303·32	--Containing ramie and polyester staple fibre (not containing any other textile material) in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content	Rs. 4 per kilogram
	5303·39	--Other	Rs. 10 per kilogram
53·04	5304·00	OTHER VEGETABLE TEXTILE FIBRES AND YARN THEREOF; PAPER YARN	12%
53·05	5305·00	WOVEN FABRICS OF FLAX	15%
53·06		WOVEN FABRICS OF JUTE (INCLUDING BIMLIPATAM JUTE OR MESTA FIBRE) OR OF OTHER TEXTILE BAST FIBRES	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	5306·10	-In or in relation to the manufacture of which no process is ordinarily carried on with the aid of power	Nil
		-Other :	
	5306·21	--Fabrics damaged or sub-standard, *not exceeding 92 cms in length*	Nil
	5306·29	--Other	Rs. 660 per tonne
53·07		WOVEN FABRICS OF RAMIE	
		-Containing (*i*) ramie and (*ii*) polyester staple fibre, whether or not containing cotton or any one or more of artificial staple fibres (not containing any other textile material), in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content:	
	5307·11	--Of value not exceeding rupees twenty-five per square metre	5%
	5307·12	--Of value exceeding rupees twenty-five per square metre	5% *plus* Rs. 2 per square metre
	5307·90	-Other	10%
53·08	5308·00	WOVEN FABRICS OF PAPER YARN AND OTHER VEGETABLE TEXTILE FIBRES	12%

CHAPTER 54

MAN-MADE FILAMENTS

NOTES

1. Heading Nos. 54.02 and 54.04 do not apply to synthetic or artificial filament tow of Chapter 55.

2. For the purposes of heading Nos. 54.03 and 54.05, the denier of textured yarn shall be determined in the manner specified below, namely:—

(*i*) 90 metres of yarn shall be measured off using a wrap reel ensuring just sufficient tension during reeling to remove the crimp but not to stretch the yarn.

(*ii*) The said 90 metres of yarn shall then be weighed on a precision balance and the weight in grams noted.

(*iii*) The denier of such yarn shall thereafter be calculated by multiplying the weight noted under clause (*ii*) by 100.

(*iv*) In the case of plied textured yarn, the denier so calculated under clause (*iii*) shall be divided by the number of plies contained in such yarn so as to arrive at the denier of single ply yarn.

3. In relation to products of heading Nos. 54.09, 54.10, 54.11 and 54.12, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes shall amount to 'manufacture'.

4. In this Chapter, 'waste' means wastes arising in or in relation to the manufacture of filament yarns.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
54.01		WASTE	
	5401.10	-Of synthetic filaments	Rs. 9 per kilogram or 50% whichever is less
	5401.20	-Of artificial filaments	Re. 1 per kilogram
54.02		SYNTHETIC FILAMENT YARN AND SEWING THREAD INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 60 DENIERS, NOT TEXTURED	
		-Of polyamides:	
	5402.11	- -750 deniers and below	Rs. 61.60 per kilogram
	5402.12	- -Above 750 deniers	Rs. 7.15 per kilogram
	5402.20	-Of polyester	Rs. 73.70 per kilogram
		-Other:	
	5402.91	- -Below 30 deniers	Rs. 61.60 per kilogram
	5402.92	- -30 deniers and above but below 75 deniers	Rs. 53.90 per kilogram
	5402.93	- -75 deniers and above but below 100 deniers	Rs. 38.50 per kilogram
	5402.94	- -100 deniers and above but not above 750 deniers	Rs. 30.80 per kilogram
	5402.95	- -Above 750 deniers	Rs. 5.50 per kilogram

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
54.03		SYNTHETIC FILAMENT YARN, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 60 DENIERS, TEXTURED	
		- Of polyamides :	
	5403.11	- - 750 deniers and below	Rs. 61.60 per kilogram
	5403.12	- - Above 750 deniers	Rs. 7.15 per kilogram
	5403.20	- Of polyester	Rs. 73.70 per kilogram
	5403.90	- Other	Rs. 99.00 per kilogram
54.04		ARTIFICIAL FILAMENT YARN AND SEWING THREAD, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 60 DENIERS, NOT TEXTURED	
		- Of Cellulose acetate :	
	5404.11	- - Below 75 deniers	Rs. 13.73 per kilogram
	5404.12	- - 75 deniers and above but below 100 deniers	Rs. 10.30 per kilogram
	5404.13	- - 100 deniers and above but below 120 deniers	Rs. 7.66 per kilogram
	5404.14	- - 120 deniers and above but below 150 deniers	Rs. 5.28 per kilogram
	5404.15	- - 150 deniers and above but below 350 deniers	Rs. 4.93 per kilogram
	5404.16	- - 350 deniers and above but not above 1100 deniers	Rs. 3.72 per kilogram
	5404.17	- - above 1100 deniers	Rs. 2.82 per kilogram
		- Other:	
	5404.21	- - Below 75 deniers	Rs. 18.83 per kilogram

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	5404.22	-- 75 deniers and above but below 100 deniers	Rs. 12.23 per kilogram
	5404.23	-- 100 deniers and above but below 120 deniers	Rs. 8.77 per kilogram
	5404 24	-- 120 deniers and above but below 150 deniers	Rs. 7.26 per kilogram
	5404.25	-- 150 deniers and above but below 350 deniers	Rs. 6.20 per kilogram
	5404.26	-- 350 deniers and above but below 1100 deniers	Rs. 4.18 per kilogram
	5404.27	-- Above 1100 deniers	Rs. 2.22 per kilogram
54.05	5405.00	ARTIFICIAL FILAMENT YARN INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 60 DENIERS, TEXTURED	Rs. 18.83 per kilogram
54.06		SYNTHETIC MONOFILAMENT OF 60 DENIERS OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	
		- Monofilament:	
	5406.11	-- Of high-density polyethylene	Nil
	5406.12	-- Of polypropylene	Nil
	5406.19	-- Other	Rs. 99 per kilogram
	5406.90	- Other	Rs. 99 per kilogram
54.07	5407.00	ARTIFICIAL MONOFILAMENT OF 60 DENIERS OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	Rs. 18 83 per kilogram

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
54.08	5408.00	FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54·07),— (*a*) WOVEN, AND (*b*) NOT SUBJECTED TO ANY PROCESS	Nil
54.09		FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54·06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),— (*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK PROOFING, TENTERING, HEAT-SETTING, GREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	
	5409.10	-Of value not exceeding rupees three per square metre	Nil
	5409.20	-Of value exceeding rupees three but not exceeding rupees nine per square metre	Nil
	5409.30	-Of value exceeding rupees nine but not exceeding rupees seventeen per square metre	Nil
	5409.40	-Of value exceeding rupees seventeen but not exceeding rupees twenty per square metre	Nil
	5409·50	-Of value exceeding rupees twenty but not exceeding rupees twenty-five per square metre	Nil
	5409·60	-Of value exceeding rupees twenty-five per square metre	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
54·10		FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54·06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54·12),—	
		(*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	
	5410·10	- Processed without the use of machines	Nil
	5410·20	- Processed with the use of machines	Nil
54·11		FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54·06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54·12),—	
		(*a*) WOVEN ON HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
		-Processed without the aid of power or steam :	
	5411·11	--Processed without the use of machines	Nil
	5411·12	--Processed with the use of machines	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-Processed with the aid of power or steam :	
	5411·21	--Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5411·29	--Other	Nil
54·12		FABRICS OF POLYESTER FILAMENT YARN –	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING	
		(*i*) COTTON, AND	
		(*ii*) POLYESTER STAPLE FIBRE	
		(NOT ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE AND YARN IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
	5412·10	-Of value not exceeding rupees twenty-five per square metre	Nil
	5412·20	-Of value exceeding rupees twenty-five per square metre	Nil

CHAPTER 55

MAN-MADE STAPLE FIBRES

NOTES

1. For the purposes of Heading Nos. 55.01 and 55.02, synthetic filament tow and artificial filament tow apply only to tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(*a*) Length of tow exceeding 2 metres;

(*b*) Twist less than 5 turns per metre;

(*c*) Measuring per filament less than 60 deniers; and

(*d*) Total measurement of tow more than 18,000 deniers.

In addition, in the case of synthetic filament tow: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length.

2. In relation to products of Heading Nos. 55.08 to 55.12, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any one or more of these processes shall amount to 'manufacture'.

3. Sub-heading Nos. 5503.11, 5503.12, 5503.19 and 5503.20 apply only to waste arising in, or in relation to, the manufacture of man-made staple fibres.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
55.01		SYNTHETIC STAPLE FIBRES AND TOW, INCLUDING TOPS THEREOF	
	5501.10	- Of polyamides	Rs. 33 per kilogram
	5501.20	- Of polyesters	Rs. 22 per kilogram
	5501.30	- Acrylic or modacrylic	Rs. 8.80 per kilogram
	5501.40	- Of polypropylene	Nil
	5501.90	- Other	Rs. 33 per kilogram
55.02	5502.00	ARTIFICIAL STAPLE FIBRES AND TOW	Rs. 4.40 per kilogram
55.03		WASTE (INCLUDING NOILS, WASTE YARN AND GARNETTED STOCK) OF MAN-MADE FIBRE	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		- Of synthetic staple fibre and tow :	
	5503.11	- - Of high density polyethylene	Nil
	5503.12	- - Of polypropylene	Nil
	5503.19	- - Other	50% or Rs. 9 per kilogram whichever is less
	5503.20	- Of artificial staple fibres and tow	Re. 1 per kilo gram
		- Waste yarn (hard waste) :	
	5503·31	- - Of acrylic or modacrylic	Nil
	5503·39	- - Other	Nil
55.04		YARN (INCLUDING SEWING THREAD) OF SYNTHETIC STAPLE FIBRES	
	5504.10	- Yarn containing 50 per cent. or more by weight of polypropylene	Nil
		-Yarn in which polyester staple fibre predominates :	
	5504.21	- - Containing cotton (not containing any other textile material) and in which the proportion of polyester staple fibre is less than 70 per cent. by weight of the total fibre content	Rs. 1·76 per kilogram
	5504.22	- - Containing cotton, ramie or artificial staple fibre or any one or more of these fibres; (not containing any other textile material) and in which the proportion of polyester staple fibre is less than 70 per cent. by weight of the total fibre content.	Rs. 3·52 per kilogram
	5504.29	- - Other	Rs. 26·40 per kilogram
		-Yarn in which acrylic or modacrylic staple fibre predominates by weight :	
	5504.31	- - Yarn containing other synthetic staple fibre in the form of waste or in the form of fibre produced out of such wastes	Nil
	5504.32	- - Yarn, not containing or containing not more than one sixth by weight of other synthetic staple fibres, calculated on the total fibre content	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	5504.39	-Other	Rs. 18 per kilogram
	5504.90	-Other	Rs. 26·40 per kilogram
55.05		YARN (INCLUDING SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT CONTAINING SYNTHETIC STAPLE FIBRES	
	5505.10	-In or in relation to the manufacture of which no process is ordinarily carried on with the aid of power.	Nil
	5505.20	-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and which is supplied in plain (straight) reelhanks, whether single or multiple fold.	Nil
		-In or relation to the manufacture of which any process is ordinarily carried on with the aid of power and which is supplied in cross reelhanks, whether single or multiple fold purchased by a registered handloom co-operative society or any organisation set up or approved by the Government for the development of handlooms and payment for which is made by cheque drawn by such co-operative society or organisation, as the case may be, on its own bank account :	
	5505.31	-Of counts not exceeding 25	Nil
	5505.32	-Of counts exceeding 25 but not exceeding 35	4·40 paise *plus* 2·64 paise per count exceeding 25
	5505.33	-Of counts exceeding 35 but not exceeding 45	25·40 paise *plus* 4·40 paise per count exceeding 35
	5505.34	-Of counts exceeding 45 but not exceeding 55	70·40 paise *plus* 7·04 paise per count exceeding 45
	5505.35	-Of counts exceeding 55	140·80 paise *plus* 3·52 paise per count exceeding 55
		-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and supplied in a form other than plain (straight) reel hanks :	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	5505.41	-Of counts not exceeding 25	1·76 paise per count
	5505.42	-Of counts exceeding 25 but not exceeding 35.	44 paise *plus* 4·40 paise per count exceeding 25
	5505.43	-Of counts exceeding 35.	88 paise *plus* 7·04 paise per count exceeding 35
55.06		YARN, INCLUDING SEWING THREAD, OF ARTIFICIAL STAPLE FIBRE CONTAINING SYNTHETIC STAPLE FIBRES.	
	5506.10	-In or in relation to the manufacture of which no process is ordinarily carried on with the aid of power.	Nil
		-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.	
	5506.21	-Containing artificial staple fibre and polyester staple fibre (not containing any other textile material), and in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content.	Rs. 3·52 per kilogram
	5506.29	-Other	Rs. 9·90 per kilogram
55.07	5507.00	FABRICS OF MAN-MADE STAPLE FIBRES.	Nil
		(*a*) WOVEN, AND	
		(*b*) NOT SUBJECTED TO ANY PROCESS	
55.08		FABRICS OF MAN-MADE STAPLE FIBRES, EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 and 55.12.	
		(*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OF ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	
	5508.10	-Of value not exceeding rupees three per square metre.	Nil
	5508.20	-Of value exceeding rupees three but not exceeding rupees nine per square metre.	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	5508.30	- Of value exceeding rupees nine but not exceeding rupees seventeen per square metre.	Nil
	5508.40	- Of value exceeding rupees seventeen but not exceeding rupees twenty per square metre.	Nil
	5508.50	- Of value exceeding rupees twenty but not exceeding rupees twenty-five per square metre.	Nil
	5508.60	- Of value exceeding rupees twenty-five per square metre.	Nil
55.09		FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),— (*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	
	5509.10	- Processed without the use of machines.	Nil
	5509.20	- Processed with the use of machines.	Nil
55.10		FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),— (*a*) WOVEN ON HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
		-Processed without the aid of power or steam :	
	5510.11	-Processed without the use of machines.	Nil
	5510.12	-Processed with the use of machines.	Nil
		-Processed with the aid of power or steam :	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	5510.21	-Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5510.29	-Other	Nil
55.11		FABRICS OF POLYESTER STAPLE FIBRE ,—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING COTTON (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT.	
		-Woven on looms other than handlooms:	
	5511.11	-Of value not exceeding rupees twenty-five per square metre.	Nil
	5511.12	-Of value exceeding rupees twenty-five per square metre.	Nil
		-Woven on handlooms:	
	5511.21	-Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case,	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	
	5511.28	--Other fabrics of value not exceeding rupees twenty-five per square metre	Nil
	5511.29	--Other fabrics of value exceeding rupees twenty-five per square metre	Nil
55.12		FABRICS OF MAN-MADE STAPLE FIBRES : -	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
		(*c*) CONTAINING (I) COTTON, (II) POLYESTER STAPLE FIBRE, (III) RAMIE OR ANY ONE OR MORE OF ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN 40% BUT LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
		-Woven on looms other than handlooms:	
	5512.11	--Of value not exceeding rupees twenty-five per square metre	Nil
	5512.12	--Of value exceeding rupees twenty-five per square metre	Nil
		—Fabrics woven on handlooms :	
	5512.21	--Processed with the aid of power or steam by a factory owned by a State Government Handloom Development Corporation or Apex	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	
	5512.28	-- Other fabrics, of value not exceeding rupees twenty-five per square metre	Nil
	5512.29	-- Other fabrics, of value exceeding rupees twenty-five per square metre	Nil

CHAPTER 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

NOTES

1. This Chapter does not cover:

(*a*) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents, polishes, creams or similar preparations of Chapter 34, fabric softeners of Chapter 38) where the textile material is present merely as a carrying medium;

(*b*) Textile products of Chapter 58;

(*c*) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (Chapter 68);

(*d*) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (Chapter 68);

(*e*) Metal foil on a backing of felt or nonwovens (Section XV).

2. The term 'felt' includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Heading Nos. 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Heading Nos. 56.02 and 56.03 do not however, cover:

(a) Felt, impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or Chapter 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or Chapter 40); or

(c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile is present merely for reinforcing purposes (Chapter 39 or Chapter 40).

4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.06 or 54.07, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
56.01	5601.00	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF (FOR EXAMPLE, SANITARY TOWELS AND TAMPONS); TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS	12%
56.02		FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED	
	5602.10	-Of wool	12%
	5602.90	-Other	12%
56.03	5603.00	NON-WOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED	12%
56.04	5604.00	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING NO. 54.06 OR 54.07, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
56.05	5605.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING NO. 54.06 OR 54.07, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	
	5605.10	-Of man-made filaments	Rs. 93.50 per kilogram
	5605.20	-Other	12%
56.06	5606.00	OTHER SPECIAL YARNS INCLUDING GIMPED YARN, AND STRIP; CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN)	12%
56.07		TWINE, CORDAGE, ROPE AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS	
		-Of jute, of heading No. 53.02 :	
	5607.11	- -Waste	Nil
	5607.19	- -Other	Rs. 660 per tonne
	5607.90	-Other	12%
56.08	5608.00	ARTICLES OF YARN, STRIP OR THE LIKE, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	12%

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

NOTES

1. For the purposes of this Chapter, the term 'carpets and other textile floor coverings' means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes article having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

3. For the purpose of heading No. 57.01, the term, 'machines' shall not include manually operated looms and manually operated implements,

used independently by hand, such as hooking guns, tufting guns and knitting guns.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
57.01		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, TUFTED, OR FLOCKED, WHETHER OR NOT MADE UP (EXCLUDING DARI, SATARANJI NAMDAHS, JUTE CARPETS AND COIR CARPETS)	
		-In or in any relation to the manufacture of which any process is ordinarily carried on with the aid of machines :	
	5701.11	--Not embossed	30%
	5701.12	--Embossed	30%
	5701.90	-Other	Nil
57.02		CARPETS AND OTHER TEXTILE FLOOR COVERINGS (OTHER THAN THOSE OF HEADING NO 57·01) INCLUDING FLOOR COVERINGS OF FELT, WHETHER OR NOT MADE UP	
	5702.10	-Floor coverings of Coir	Nil
	5702.20	-Floor coverings of jute	Rs. 660 per tonne
	5702.90	-Other	30%

CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; EMBROIDERY

NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated and other goods of Chapter 59.

2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purpose of heading No. 58.03, 'gauze' means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading No. 58.04 does not apply to knitted net fabrics of twine, cordage or rope, of heading No. 56.08.

5. In heading No. 58.05, the expression 'embroidery' means *inter alia* embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry.

6. In addition to the products of heading No. 58.06, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

7. The processes specified in sub-heading Nos. 5802.12 and 5802.14 shall amount to 'manufacture'.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
58.01		WOVEN PILE FABRICS AND CHENILLE FABRICS; TUFTED TEXTILE FABRICS	
	5801.10	-Of wool or fine animal hair	10%
	5801.20	-Of cotton	8%
	5801.30	-Of man-made textile materials	Nil
	5801.90	-Other	12%
58.02		TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS	
		-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam:	
	5802.11	--Of cotton fabrics, not subjected to any process	Nil
	5802.12	--Of cotton fabrics, subjected to the process of bleaching, dyeing, printing or any other process or any two or more of these processes	8%
	5802.13	--Of man-made textile materials, not subjected to any process	Nil
	5802.14	--Of man-made textile materials, subjected to the process of bleaching, dyeing, printing or any other process or any two or more of these processes	Nil
	5802.19	--Other	8%
	5802.90	-Other	Nil
58.03	5803.00	GAUZE	8%
58.04		TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-Lace, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam:	
	5804.11	--Of cotton	8%
	5804.12	--Of man-made textile materials	Nil
	5804.19	--Other	12%
	5804.90	-Other	12%
58.05		EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS	
		-Manufactured with the aid of vertical type automatic shuttle embroidery machines operated with power:	
	5805.11	--Embroidery on base fabrics of silk, of Chapter 50	20% *plus* the duty for the time being leviable on base fabrics under Chapter 50, if not already paid
	5805.12	--Embroidery on base fabrics of wool, of Chapter 51	25% *plus* the duty for the time being leviable on base fabrics under Chapter 51, if not already paid
	5805.13	--Embroidery on base fabrics of cotton, of Chapter 52	20% *plus* the duty for the time being leviable on base fabrics under Chapter 52, if not already paid
	5805.14	--Embroidery on base fabrics of man-made filament yarn of Chapter 54 or fabrics of man-made staple fibres of Chapter 55	20% *plus* the duty for the time being leviable on base fabrics under Chapter 54 or 55, as the case may be, if not already paid
	5805.19	--Other embroidery	20% *plus* the duty for the time being leviable on base fabrics, if not already paid
	5805.90	-Other embroidery	Duty for the time being leviable on the base fabrics if not already paid
58.06	5806.00	OTHER SPECIAL WOVEN FABRICS; NARROW WOVEN FABRICS, NOT ELSEWHERE SPECIFIED OR INCLUDED.	12%

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE.

NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter the expression 'textile fabrics' applies only to the woven fabrics of Chapters 50 to 55 and gauze (heading No. 58.03), narrow woven fabrics (heading No. 58.06) braids and ornamental trimmings in the piece, and the knitted or crocheted fabrics of Chapter 60.

2. Heading No. 59.03 applies to:

(*a*) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purposes of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm. at a temperature between 15° C and 30° C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strips of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39);

(*b*) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No. 59.05, the expression 'rubberised textile fabrics' means:

(*a*) Textile fabrics impregnated, coated, covered or laminated with rubber,

(*i*) Weighing not more than 1,500 g/m^2; or

(*ii*) Weighing more than 1,500 g/m^2 and containing more than 50 per cent. by weight of textile material;

(*b*) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;

(*c*) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(*d*) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than quilted textile products.

4. Heading No. 59.06 does not apply to:

(*a*) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(*b*) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);

However, imitation pile fabrics remain classified in this heading.

(*c*) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(*d*) Wood veneered on a backing of textile fabrics (Chapter 44);

(*e*) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (Chapter 68);

(*f*) Agglomerated or reconstituted mica, on a backing of textile fabrics (Chapter 68); or

(*g*) Metal foil on backing of textile fabrics (Section XV).

5. Heading No. 59.08 does not apply to:

(*a*) Transmission or conveyor belts or belting of a thickness of less than 3 mm; or

(*b*) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (Chapter 40).

6. Heading No. 59.09 applies to the following goods, which do not fall in any other heading of Section XI:

(*a*) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of heading Nos. 59.07 and 59.08), the following only:—

(*i*) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;

(*ii*) Bolting cloth;

(*iii*) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(*iv*) Flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(*v*) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(*vi*) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(*b*) Textile articles (other than those of heading Nos. 59.07 and 59.08) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
59 01	5901.00	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS.	
	5901.10	-Of cotton	8%
	5901.20	-Of man-made textile materials	Nil
59.02		TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYAMIDES, POLYESTERS OR VISCOSE RAYON.	
	5902.10	-Of polyamides	Nil
	5902.20	-Of polyesters	Nil
	5902.30	-Of viscose rayon	Nil
59.03		TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING NO. 59.02	
		-Of base fabrics of cotton (Chapter 52) :	
	5903.11	- -Coated or laminated with preparations of low-density polyethylene	Nil
	5903.19	- -Other	30% *plus* the duty for the time being leviable on base fabrics under Chapter 52, if not already paid
		-Of base fabrics of man-made textile materials (Chapter 54 or Chapter 55) :	

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	5903.21	--Coated or laminated with preparations of low-density polyethylene	Nil
	5903.29	--Other	30% *plus* the duty for the time being leviable on base fabrics under Chapter 54 or Chapter 55, as the case may be, if not already paid
		-Other :	
	5903.91	--Coated or laminated with preparations of low-density polyethylene	Nil
	5903.99	--Other	30%
59.04		LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE.	
	5904.10	-Linoleum	30%
	5904.90	-Other	30%
59.05		RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING NO. 59.02	
	5905.10	--Of Cotton	8%
	5905.20	--Of man-made textile materials	8%
	5905.90	-Other	12%
59.06		TEXTILE FABRICS, OTHERWISE IMPREGNATED, COATED OR COVERED (INCLUDING FABRICS COVERED PARTIALLY OR FULLY WITH TEXTILE FLOCKS OR WITH PREPARATIONS CONTAINING TEXTILE FLOCKS)	
		- Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks :	
	5906.11	--On base fabrics of cotton	15% *plus* the duty for the time being leviable on base fabrics under Chapter 52, if not already paid

Heading No.	Snb heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	5906·12	--On base fabrics of man-made textile materials	15% *plus* the duty for the time being leviable on base fabrics under Chapter 54 or 55, as the case may be, if not already paid
	5906·19	--On base fabrics of other textile materials	15% *plus* the duty for the time being leviable on base fabrics, if not already paid
	5906·90	-Other	30%
59·07	5907·00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR ACCESSORIES OF OTHER MATERIALS.	12%
59·08	5908·00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT REINFORCED WITH METAL OR OTHER MATERIAL.	25%
59·09	5909·00	ALL OTHER TEXTILE PRODUCTS AND ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE (FOR EXAMPLE, TEXTILE FABRICS, COMBINED WITH ONE OR MORE LAYERS OF RUBBER, LEATHER OR OTHER MATERIAL, BOLTING CLOTH, ENDLESS FELTS OF TEXTILE FABRICS, STRAINING CLOTH).	12%

CHAPTER 60

KNITTED OR CROCHETED FABRICS

NOTES

1. This Chapter does not cover:

(*a*) Crochet lace (Chapter 58);

(*b*) Labels, badges or similar articles, knitted or crocheted (Chapter 58);

(*c*) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in this Chapter.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout this Schedule, any reference to 'knitted goods' includes a reference to stich-bonded goods in which the chain stitches are formed of textile yarn.

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
60.01		KNITTED OR CROCHETED FABRICS, ALL SORTS.	
		-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam :	
	6001.11	--Of cotton	8%
	6001.12	--Of man-made textile materials	Nil
	6001.19	--Other	12%
	6001.90	--Other	Nil

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up knitted or crocheted goods.

2. This Chapter does not cover:

(*a*) Bdassieries girdles, corsets, braces and the like;

(*b*) Worn clothing or other worn articles;

(*c*) Orthopaedic appliances, surgical belts, trusses or the like Chapter 90).

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
61.01	6101.00	ARTICLES OF APPAREL, KNITTED OR CROCHETED, ALL SORTS.	Nil
61.02	6102.00	CLOTHING ACCESSORIES, INCLUDING SOCKS, STOCKING, GLOVES, SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS, TIES, BOW TIES, CRAVATS, KNITTED OR CROCHETED.	Nil

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up articles of any textile fabrics other than wadding, excluding knitted or crocheted articles, other than brassieries, girdles, corsets, braces and the like.

2. This Chapter does not cover:

(*a*) Worn clothing or other worn articles;

(*b*) Orthopaedic appliances, surgical belts, trusses or the like (Chapter 90).

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
62.01	6201.00	ARTICLES OF APPAREL, NOT KNITTED OR CROCHETED, ALL SORTS.	Nil
62.02	6202.00	CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED, INCLUDING HANDKERCHIEFS, SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS, TIES, BOW TIES, CRAVATS, GLOVES.	12%

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
63.01	6301.00	MADE UP TEXTILE ARTICLES NOT ELSEWHERE SPECIFIED INCLUDING BLANKETS (OTHER THAN OF WOOL), TARPAULINS, TENTS, SAILS FOR BOATS,	12%

SECTION XII

FOOTWEAR; HEADGEAR, UMBRELLAS, SUN UMBRELLAS, ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:

(*a*) Footwear without applied soles, of textile material (Chapter 61 or 62);

(*b*) Articles of asbestos (Chapter 63);

(*c*) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (Chapter 90); or

(*d*) Toy footwear and skating boots with ice or roller skates attached; shin-guards and similar protective sportswear (Chapter 95).

2. For the purposes of heading No. 64.01:

(*a*) the term 'footwear' includes all varieties of footwear, whether known as boots, shoes, sandals, chappals, or by any other name; and

(*b*) the expression 'parts' does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
64.01		FOOTWEAR AND PARTS THEREOF.	
		- Footwear :	
	6401.11	-- In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.	10%
	6401.19	-- Other	12%
		- Parts :	
	6401.91	--In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.	15%
	6401.99	-- Other	12%
64.02	6402.00	GAITERS, LEGGINGS AND SIMILAR ARTICLES AND PARTS THEREOF.	12%

CHAPTER 65

HEADGEAR AND PARTS THEREOF

NOTE

This Chapter does not cover:

(*a*) Asbestos headgear (heading No. 68.07); or

(*b*) Dolls' hats or other toy hats or carnival articles of Chapter 95.

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
65.01		HEADGEAR AND PARTS THEREOF	
	6501.10	-Safety headgear	Nil
	6501.80	-Other	12%
	6501.90	-Parts	12%

CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

NOTE

This Chapter does not cover:

(*a*) Measure walking-sticks or the like (heading No. 90.17);

(*b*) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(*c*) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
66.01	6601.00	UMBRELLAS, SUN UMBRELLAS AND PARTS THEREOF.	5%
66.02	6602.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE; PARTS THEREOF.	12%

CHAPTER 67

ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

NOTES

1. This Chapter does not cover:

(*a*) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(*b*) Footwear (Chapter 64);

(*c*) Headgear (Chapter 65);

(*d*) Toys, sports requisites or carnival articles (Chapter 95); or

(*e*) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading No. 67.01 does not cover:

(*a*) Articles of glass (Chapter 70); or

(*b*) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by bindng, glueing, fitting into one another or similar methods.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
67.01	6701.00	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.	12%
67.02	6702.00	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; OTHER ARTICLES OF HUMAN HAIR.	12%

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIAL

NOTE

This Chapter does not cover:

(*a*) Goods of Chapter 25;

(*b*) Coated, impregnated or covered paper of Chapter 48 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);

(*c*) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(*d*) Articles of Chapter 71;

(*e*) Tools or parts of tools, of Chapter 82;

(*f*) Lithographic stones of heading No. 84.42;

(*g*) Electrical insulators or fittings of insulating material of Chapter 85;

(*h*) Dental burrs (heading No. 90.18);

(*i*) Articles of Chapter 91 (for example, clocks and clock cases);

(*j*) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(*k*) Articles of Chapter 95 (for example, toys, games and sports requisites); or

(*l*) Articles of heading No. 96.02, if made of materials specified in Note 2(*b*) to Chapter 96 or of heading No. 96.06 (for example, buttons), heading No. 96.09 (for example, slate pencils) or heading No. 96.10 (for example, drawing slates).

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
68.01		MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAME WORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING, OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS.	
	6801.10	-Grinding wheels and the like, and parts thereof	15%
	6801.90	-Other	12%
68.02	6802.00	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP.	15%
68.03	6803.00	SLAGWOOL, ROCKWOOL AND SIMILAR MINERAL WOOLS.	15%
68.04		ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE.	
	6804.10	-Corrugated sheets	15%
	6804.20	-Other sheets, panels, tiles and similar articles	15%
	6804.30	-Tubes, pipes and tube or pipe fittings	15%
	6804.90	-Other goods	15%
68.05		FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING NO. 68.04 OR 68.06	
	6805.10	-Gaskets	20%
	6805.90	-Other	15%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
68.06		FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES (BRAKE LININGS AND PADS) FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERIAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS.	
	6806.10	- Brake linings and pads and clutch facings	20%
	6806.90	-Other	15%
68.07	6807.00	ALL OTHER ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR OF SIMILAR MATERIALS, NOT ELSEWHERE SPECIFIED OR INCLUDED.	15%

CHAPTER 69

CERAMIC PRODUCTS

NOTES

1. This Chapter does not cover:

(*a*) Articles of Chapter 71 (for example, imitation jewellery);

(*b*) Cermets of Chapter 81;

(*c*) Articles of Chapter 82;

(*d*) Electrical insulators or fittings of insulating material of Chapter 85;

(*e*) Artificial teeth (Chapter 90);

(*f*) Articles of Chapter 91 (for example, clocks and clock cases);

(*g*) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(*h*) Articles of Chapter 95 (for example, toys, games and sports requisites); or

(*i*) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes).

2. This Chapter applies only to ceramic product which have been fired after shaping.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
69.01	6901.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILLICEOUS EARTHS; REFRACTORY CERAMIC GOODS SUCH AS BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEETS AND RODS	12%
69.02		CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE	
	6902.10	- Building bricks	12%
	6902.90	- Other	12%
69.03		ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS	
	6903.10	- Roofing tiles	12%
	6903.90	- Other	12%
69.04		CERAMIC OR STONEWARE PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	
	6904.10	- Of Ceramic	12%
	6904.90	- Of stoneware	Nil
69.05	6905.00	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	12%
69.06		GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	
	6906.10	- Glazed tiles of porcelain or china	40%
	6906.90	- Other	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
69.07	6907.00	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS	30%
69.08		CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES	
	6908.10	-Of porcelain or china	35%
	6908.90	-Other	12%
69.09		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	
	6909.10	-Tableware	15%
	6909.20	-Toilet articles	35%
	6909.30	-Water-filters of a capacity not exceeding 40 litres	Nil
	6909.90	-Other	30%
69.10	6910.00	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA.	30%
69.11	6911.00	OTHER CRAMIC ARTICLES	30%

CHAPTER 70

GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover:

(*a*) Goods of heading No 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(*b*) Articles of Chapter 71 (for example, imitation jewellery);

(*c*) Optical fibre cables, electrical insulators or fittings or insulating material (Chapter 85);

(*d*) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometres, barometres, hydrometres or other articles of Chapter 90;

(*e*) Lamps and lighting fittings (other than glass shells, glass globes and glass chimneys for lamps and lanterns), illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof of Chapter 94;

(*f*) Toys, games and sports requisites, christmas tree ornaments or other articles, etc., of Chapter 95 (excluding glass eyes without mechanism for dolls or for other articles of Chapter 95); or

(*g*) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of heading No. 70.02:

(*a*) Glass is not regarded as 'worked' by reason of any process it has undergone before annealing;

(*b*) Cutting to shape does not affect the classification of glass in sheets;

(*c*) The expression 'absorbent or reflecting layer' means microscopically thin coating of metal or of a chemical compound (*e.g.* metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.

3. The products referred to in heading No. 70.03 remain classified in that heading whether or not they have the character of articles

4. For the purposes of heading No. 70.14, the expression 'glass wool' means:

(*a*) Mineral wools with a silica (Sio_2) content not less than 60 per cent. by weight;

(*b*) Mineral wools with a silica (Sio_2) content less than 60 per cent. but with an alkaline oxide (K_2O or Na^2O) content exceeding 5 per cent. by weight or boric oxide (B_2O_3) content exceeding 2 per cent. by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.03.

5. Throughout this Schedule, the expression 'glass' includes fused quartz and other fused silica.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		CULLET AND OTHER WASTE AND SCRAP OF GLASS: GLASS IN THE MASS: GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING NO. 70.19); RODS OR TUBES, UNWORKED:	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	7001.10	- Cullet and other waste and scrap of glass	Nil
	7001.90	- Glass in the mass; glass in balls (other than microspheres of heading No. 70.13); rods or tubes, unworked	35%
70.02		CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, DRAWN GLASS, BLOWN GLASS, FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT OR REFLECTING LAYER, BUT NOT OTHERWISE WORKED.	
	7002.10	- Tinted	Rs. 3.35 per millimetre thickness or part thereof per square metre.
	7002.90	- Not tinted	Rs. 3.05 per millimetre thickness or part thereof per square metre.
70.03	7003.00	GLASS OF HEADING NO. 70.02 BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	Rs. 3.35 per millimetre thickness or part thereof per square metre.
70.04		SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS	
	7004.10	- Toughened (tempered) safety glass	35%
	7004.90	- Laminated safety glass	35%
70.05	7005.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	35%
70.06		GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS.	
	7006.10	- Rear-view mirrors for vehicles	12%
	7006.90	- Other	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
70.07		CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS.	
	7007.10	- Ampoules and vials for injectibles	35%
	7007.90	- Other	35%
70.08		GLASS ENVELOPES (INCLUDING BULBS, SHELLS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE	
	7008.10	- For electric lighting bulbs and fluorescent lighting tubes	Nil
	7008.20	- For television picture tubes	Nil
	7008.90	- Other	35%
70.09	7009.00	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS.	Nil
70.10		GLASS SHELLS, GLASS GLOBES AND CHIMNEYS FOR LAMPS AND LANTERNS.	
	7010.10	- Glass shells and glass globes	10%
	7010.90	- Glass chimneys	5%
70.11		CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, OPTICAL ELEMENTS OF GLASS, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES	
	7011.10	- Rough opthalmic glass blanks including flint buttons	Nil
	7011.90	- Other	35%
70.12		LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED.	
	7012.10	- Laboratory glassware	Nil
	7012.90	- Other glassware	35%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
70.13		GLASS BEADS, GLASS BANGLES, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALL-WARES AND GOODS THEREOF OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MILLIMETRE IN DIAMETER	
	7013.10	- Glass beads and glass bangles	Nil
	7013.90	- Other	35%
70.14	7014.00	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS), WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS OR VARNISH	15%
70.15	7015.00	OTHER ARTICLES OF GLASS INCLUDING THOSE OF A KIND USED FOR TABLE, KITCHEN, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING NO. 70.07 OR 70.13)	35%

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

NOTES

1. This Chapter does not cover.

(*a*) Amalgams of precious metal, and colloidal precious metal of Chapter 28;

(*b*) Sterile surgical suture materials, dental fillings and other goods of Chapter 30;

(*c*) Articles of Chapter 32 (for example, lustres);

(*d*) Handbags and other articles of Chapter 42;

(*e*) Articles of Chapter 43;

(*f*) Goods of Section XI (textiles and textile articles);

(*g*) Footwear, headgear and other articles of Chapter 64 or 65;

(*h*) Umbrellas, walking-sticks and other articles of Chapter 66;

(*i*) Abrasive goods of Chapter 68 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances and electrical goods, and parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);

(*j*) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(*k*) Arms or parts thereof (Chapter 93);

(*l*) Goods covered by Note 2 to Chapter 95; or

(*m*) Goods of Chapter 96 other than those of heading Nos. 96.01 to 96.06 or 96.15.

2. All articles consisting wholly or partly:

(*a*) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(*b*) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

3. (*a*) The expression 'precious metal' means silver, gold and platinum.

(*b*) The expression 'platinum' means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression 'precious or semi-precious stones' does not include any of the substances specified in Note 2(*b*) to Chapter 96.

4. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 per cent. by weight, of the alloy.

5. Except where the context otherwise requires, any reference in the Schedule to precious metals or to any particular precious metal includes a reference to alloys treated as alloys of precious metal, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

6. Throughout this Schedule, the expression 'metal clad with precious metal' means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hotrolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

7. For the purposes of heading No. 71.01, the expression 'articles of jewellery (other than imitation jewellery)' means:

(*a*) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklace, brooches, ear-rings, watch-

chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and (insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (cigarette cases, powder boxes, chain purses, cachou boxes).

8. For the purposes of heading No 71.01, the expression 'imitation jewellery' means articles of jewellery within the meaning of Note 7(a) above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, and hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
71.01		NATURAL OR CULTURED PEARLS; PRECIOUS OR SEMI-PRECIOUS STONES SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES; DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES; ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED); PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL; ARTICLES OF JEWELLERY (OTHER THAN IMITATION JEWELLERY) AND PARTS THEREOF; IMITATION JEWELLERY; OTHER ARTICLES OF PRECIOUS METAL OR OF METALS CLAD WITH PRECIOUS METAL; WASTE AND SCRAP OF PRECIOUS METAL OR OF METALS CLAD WITH PRECIOUS METAL, COIN	
	7101.10	-Diamonds, cut or polished or both	Nil
	7101.20	-Piezo-electric quartz	Nil
		-Precious metals, namely, silver, gold and platinum and other metals of the platinum group (unwrought); metals clad with precious metal ;	
	7101.31	- -Silver	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	7101.39	- - Other	12%
	7101.40	- Articles of jewellery (other than imitation jewellery) and parts thereof	12%
	7101.50	- Imitation jewellery	5%
	7101.60	- Strips, wires, sheets, plates and foils of silver	12%
	7101.70	- Articles of silver	12%
	7101.80	- Dust and powder of natural or synthetic precious or semi-precious stones; waste and scrap of precious metal or metal clad with precious metal	12%
	7101.90	- Other	12%

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover:

(*a*) Prepared paints, inks or other products with a basis of metallic flakes or powder of Chapter 32;

(*b*) Ferro-cerium or other pyrophoric alloys of Chapter 36;

(*c*) Headgear or parts thereof of Chapter 65;

(*d*) Umbrella frames or other goods of Chapter 66;

(*e*) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(*f*) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(*g*) Assembled railway or tramway track of Chapter 86 or other articles of Section XVII (vehicles, ships and boats, aircraft);

(*h*) Instruments or apparatus of Section XVIII, including clock or watch springs;

(*i*) Lead shot prepared for ammunition of Chapter 93 or other articles of Section XIX (arms and ammunition);

(*j*) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, prefabricated buildings);

(*k*) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(*l*) Hand sieves, buttons, pens, pencil-holders, pen-holders, pen-nibs or other articles of Chapter 96.

2. Throughout this Schedule, the expression "parts of general use" means:—

(*a*) Articles of iron and steel of Chapter 73, namely, tube or pipe fittings; stranded wire, rope, plaited bands, slings and the like, cables, not electrically insulated; chains and parts thereof; nail, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles; rivets, cotters, cotterpins, washers (including spring washers) and similar articles;

(*b*) Similar articles as enumerated in (*a*) above of other base metal;

(*c*) Springs and leaves for springs, of base metal, other than clock or watch springs (Chapter 91); and

(*d*) Articles of heading Nos. 83.01, 83.02, 83.07, 83.08, 83.13 and frames and mirrors of heading No. 83.15. In Chapters 73 to 76 and Chapters 78 to 82, references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the goods of Chapter 82 or Chapter 83 are excluded from Chapters 72 to 76 and Chapters 78 to 81.

3. Classification of alloys (other than ferro-alloys as defined in Chapter 72):—

(*a*) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

(*b*) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.

(*c*) In this Section, the term alloys includes sintered mixtures of metal powders, heterogenous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

4. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of composite articles: Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

(*a*) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(*b*) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3 it is classified; and

(*c*) A cermet of heading No. 81.01 is regarded as a single base metal.

CHAPTER 72

IRON AND STEEL

NOTES

In this Chapter, the following expressions have the meanings hereby assigned to them:

(*i*) IRON:

Pig iron, cast iron and spiegeleisen.

(*ii*) PIG IRON AND CAST IRON:

Ferrous products containing, by weight, 1.9 per cent., or more of carbon, and which may contain one or more of the following elements within the weight limits specified:—

less than 15 per cent. phosphorus,

not more than 8 per cent. silicon,

not more than 6 per cent. manganese,

not more than 30 per cent. chromium,

not more than 40 per cent. tungsten, and

an aggregate of not more than 10 per cent. of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum) but does not include ferrous alloys known as 'non-distorting tool steels' containing by weight, 1.9 per cent. or more of carbon and having the characteristics of steel;

(*iii*) SPIEGELEISEN:

Ferrous products containing, by weight, more than 6 per cent. but not more than 30 per cent. of manganese and otherwise conforming to the specifications mentioned in (*ii*) above.

(*iv*) FERRO-ALLOYS:

Alloys of iron (other than master alloys) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8 per cent. of silicon, or

more than 30 per cent. of manganese, or

more than 30 per cent. of chromium, or

more than 40 per cent. of tungsten, or

a total of more than 10 per cent. of other alloy elements (aluminimum, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10 per cent. in case of copper), and which contain, by weight not less than 4 per cent. in the case of ferro-alloys containing silicon, not less than 8 per cent. in the case of ferro-alloys containing manganese but no silicon or not less than 10 per cent. in other cases, of the element iron.

(*v*) PUDDLED BARS AND PILINGS:

Products for rolling, forging or re-melting obtained either—

(*a*) by shingling balls of puddled iron to remove the slag arising during puddling, or

(*b*) by roughly welding together by means of hot rolling, packets of scrap iron or steel or puddled iron.

(*vi*) INGOTS:—

Products for rolling or forging obtained by casting into moulds.

(*vii*) BLOOMS AND BILLETS:—

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one-quarter of the width.

(*viii*) SLABS AND SHEET BARS (INCLUDING TIN PLATE BARS):—

Semi-finished products of rectangular section, of a thickness not less than 6 millimetres, of width not less than 150 millimetres and of such dimensions that the thickness does not exceed one-quarter of the width.

(*ix*) WASTE AND SCRAP:—

Waste and scrap of iron or steel fit only for the recovery of metal or for use in the manufacture of chemicals, but does not include slag, ash and other residues.

(*x*) HOLLOW MINING DRILL STEEL:—

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 millimetres but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one-third of the external dimension.

(*xi*) ANGLES, SHAPES AND SECTIONS:—

Products which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

(*xii*) SKELP:—

Hot-rolled narrow strip of width not exceeding 600 millimetres with rolled (square, slightly round or bevelled) edge.

(*xiii*) HOOPS:—

Hot-rolled flat products in rectangular cross-section of thickness less than 3 millimetres and width less than 75 millimetres.

(*xiv*) STRIPS:—

Hot or cold-rolled products, rolled approximately in rectangular cross-section, of thickness usually 10 millimetres and below, with mill, rolled, trimmed or sheared edges and supplied in coil or flattened coil (straight length) form, but excludes hoop and skelp

(*xv*) COILS FOR RE-ROLLING:—

Coiled semi-finished hot-rolled products, of a rectangular section, not less than 1.5 millimetres thick, of a width exceeding 500 millimetres and of a weight not less than 500 kilograms per piece.

(*xvi*) UNIVERSAL PLATES:—

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1200 millimetres.

(*xvii*) PLATE:—

A hot or cold rolled flat product, rolled from an ingot or slab or sheet bar or produced by cold reduction of coils, in rectangular cross-section of thickness 5 millimetres and above but not exceeding 100 millimetres and width 600 millimetres and above, and supplied in straight lengths.

(*xviii*) SHEET:—

A hot or cold-rolled flat product, rolled in rectangular section of thickness below 5 millimetres and supplied in straight lengths, the width of which is at least hundred times the thickness and the edges are either milled, trimmed, sheared or flame cut and includes a corrugated sheet.

(*xix*) WIRE:—

Cold drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 millimetres.

(*xx*) BARS (INCLUDING FLATS) AND RODS (INCLUDING WIRE RODS):—

Products of solid section which do not conform to the entirety of any of the definitions at (*vii*), (*viii*), (*xii*), (*xiii*), (*xiv*), (*xv*), (*xvi*), (*xvii*), (*xviii*) and (*xix*) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

(*xxi*) FLATS:—

Finished products, generally of rectangular cross-section, having rolled edges only (square or slightly rounded), of controlled contour and of thickness 3 millimetres and over, width 400 millimetres and below and supplied in straight lengths and includes flat bars with bulb that has swelling on one or two faces of the same edge and a width of less than 400 millimetres.

2. Heading Nos. 72.11 and 72.12 apply only to products covered therein which are not clad.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
72.01	7201.00	PIG IRON, CAST IRON AND SPIEGELEISEN IN PIGS, BLOCKS; LUMPS AND SIMILAR FORMS; AND MOLTEN IRON	Rs. 80 per tonne
72.02		FERRO-ALLOYS	
	7202.10	-Manufactured by employing the aluminothermic or the thermit process	Nil
	7202.20	-Other	12%
72.03		WASTE AND SCRAP	
	7203.10	-Of iron	Rs. 80 per tonne
	7203.20	-Of steel	Rs. 365 per tonne
72.04		SHOT AND ANGULAR GRIT, WHETHER OR NOT GRADED; AND WIRE PELLETS	
	7204.10	-Of iron	Rs. 80 per tonne
	7204.20	-Of steel	Rs. 220 per tonne
72.05	7205.00	IRON OR STEEL POWDERS; SPONGE IRON OR STEEL	Nil
72.06		PUDDLED BARS, PILINGS, INGOTS, BLOCKS, LUMPS AND SIMILAR FORMS OF IRON OR STEEL	
	7206.10	-Puddled bars and pilings of iron	Rs. 80 per tonne
	7206.20	-Ingots, blocks, lumps and similar forms of steel	Rs. 365 per tonne
	7206.90	-Other	Rs. 365 per tonne
72.07		BLOOMS, BILLETS, SLABS AND SHEET BARS (INCLUDING TIN PLATE BARS) AND HOE BARS	
	7207.10	-Of iron	Rs. 80 per tonne
	7207.20	-Of steel	Rs. 365 per tonne
72.08	7208.00	PIECES ROUGHLY SHAPED BY ROLLING OR FORGING OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED	Rs. 365 per tonne
72.09		BARS (INCLUDING FLATS) AND RODS (INCLUDING WIRE RODS) OF IRON OR STEEL, ROLLED, FORGED, EXTRUDED, FORMED, FINISHED, WHETHER IN STRAIGHT LENGTHS OR IN COILS; HOLLOW MINING DRILL STEEL	
	7209.10	-Flats not exceeding 5 mm in thickness, of iron or steel	Rs. 500 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	7209.20	-Flats exceeding 5 mm in thickness, of iron or steel	Rs. 365 per tonne
	7209.90	-Bars (excluding flats) and rods (including wire rods) of iron and steel; hollow mining drill steel	Rs. 365 per tonne
72.10		ANGLES, SHAPES AND SECTIONS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED (OTHER THAN SLOTTED ANGLES AND SLOTTED CHANNELS), ROLLED, FORGED, EXTRUDED, FORMED, FINISHED; SLOTTED ANGLES	
	7210.10	-Angles, shapes and sections (other than slotted angles and slotted channels)	Rs. 365 per tonne
	7210.20	-Slotted angles	12%
72.11		HOOPS, STRIPS AND SKELP OF IRON OR STEEL, WHETHER GALVANISED OR NOT.	
	7211.10	-Hoops.	Rs. 500 per tonne
	7211.20	-Galvanised strips	Rs. 935 per tonne
		-Strips other than galvanised strips:	
	7211.31	--Cold rolled strips	Rs. 715 per tonne
	7211.32	--Hot rolled strips exceeding 5 mm in thickness	Rs. 365 per tonne
	7211.39	--Other hot rolled strips	Rs. 500 per tonne
	7211.90	-Skelp	Rs. 500 per tonne
72.12		COILS FOR RE-ROLLING, SHEETS, PLATES, AND UNIVERSAL PLATES OF IRON OR STEEL, HOT OR COLD-ROLLED, WHETHER GALVANISED OR NOT; FORMS SUCH AS RIDGES, CHANNELS (OTHER THAN SLOTTED CHANNELS) MADE FROM SHEETS, PLATES, OR UNIVERSAL PLATES; AND TIN PLATES AND TINNED, LACQUERED OR VARNISHED SHEETS INCLUDING TIN TAGGERS AND CUTTINGS OF SUCH PLATES, SHEETS OR TAGGERS; SLOTTED CHANNELS	
	7212.10	-Galvanised sheets, plates and forms	Rs. 935 per tonne
	7212.20	-Tin plates and tinned sheets including tin taggers and cuttings of such plates, sheets or taggers	Rs. 970 per tonne
		-Lacquered sheets, varnished sheets including cuttings of lacquered sheets and varnished sheets :	
	7212.31	--Made from hot-rolled sheets produced in India	Rs. 500 per tonne
	7212.32	--Made from cold-rolled sheets produced in India	Rs. 715 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	7212.33	- - Made from tinned sheets produced in India	Rs. 975 per tonne
	7212.39	- - Other	Rs. 1,375 per tonne
	7212.40	- Uncoated plates and universal plates	Rs. 385 per tonne
	7212.50	- Cold-rolled sheets	Rs. 715 per tonne
	7212.60	- Slotted channels	12%
	7212.90	- Other	Rs. 500 per tonne
72.13	7213.00	IRON OR STEEL WIRE, WHETHER OR NOT COATED BUT NOT INSULATED	Rs. 365 per tonne
72.14	7214.00	GOODS OF HEADING NO. 72.11 OR 72.12, OF IRON OR STEEL, CLAD	12%

CHAPTER 73

ARTICLES OF IRON OR STEEL

NOTE

Notes of Chapter 72 are also applicable to this Chapter.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
73.01	7301.00	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS	Rs. 365 per tonne
73.02		RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING : RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES SLEEPERS (CROSS-TIES), SLEEPER BARS, FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS	
	7302.10	-Railway track construction material, namely, rails, sleepers (cross-ties) and sleeper bars	Rs. 365 per tonne
	7302.20	-Other	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
73.03		TUBES AND PIPES AND BLANKS THEREFOR, OF IRON OR STEEL, ROLLED, FORGED, SPUN, CAST, DRAWN, ANNEALED, WELDED OR EXTRUDED (OTHER THAN RAIN-WATER PIPES)	
	7303.10	- Tubes and pipes and blanks therefor of iron.	Rs. 80 per tonne
		- Tubes and pipes and blanks therefor of steel :	
	7303.21	- - Seamless pipes and tubes	Rs. 385 per tonne
	7303.22	- - Other, made from hot-rolled products produced in India	Rs. 500 per tonne
	7303.28	- - Other, made from cold-rolled products produced in India	Rs. 715 per tonne
	7303.29	- -Tubes and pipes and blanks therefor of steel, other than those covered by sub-heading Nos. 7303.21, 7303.22 and 7303.28	Rs. 1,100 per tonne, *plus* the duty for the time being leviable on pig iron and steel ingots, as the case may be
73.04	7304.00	RAIN WATER PIPES AND THEIR FITTINGS MADE FROM SHEETS, PLATES OR UNIVERSAL PLATES OF IRON OR STEEL	Rs. 500 per tonne
73.05	7305.00	FITTINGS FOR TUBES AND PIPES (OTHER THAN FITTINGS FOR RAIN-WATER PIPES) OF IRON OR STEEL (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	12%
73.06	7306.00	WIRE ROPES OF IRON OR STEEL, NAMELY, ROPES HAVING A NUMBER OF WIRE STRANDS HELICALLY LAID ABOUT AN AXIS, BUT DOES NOT INCLUDE ELECTRICALLY INSULATED	15%
73.07		CASTINGS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED IN THIS CHAPTER OR IN CHAPTER 72.	
	7307.10	- Of iron	Rs. 80 per tonne
	7307.20	- Of steel	Rs. 220 per tonne
73.08		OTHER ARTICLES OF IRON OR STEEL	
	7308.10	- Bottom stools, stirring or poking rods, splash plates and troughs as are used in the factory of production in the manufacture of steel ingots and melted either during or after such use in the said factory	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	7308.20	- Chain and parts thereof, of iron or steel	12%
	7308.30	- Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	12%
		- Rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of iron or steel :	
	7308.41	- -Circlips	20%
	7308.49	- -Other	12%
	7308.50	- Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	12%
	7308.60	- Springs and leaves for springs, of iron or steel	12%
	7308.70	- Stoves, ranges, grates, cookers other than pressure cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric appliances, and parts thereof, of iron or steel; radiators for central heating, not electrically heated and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	12%
	7308.80	- Sanitaryware and parts thereof, of iron or steel.	12%
	7308.90	- Other	12%

CHAPTER 74

COPPER AND ARTICLES THEREOF

NOTES

1. In this Chapter, the following expressions have the meaning hereby assigned to them:—

(*i*) WASTE AND SCRAP:

Waste and scrap metal fit only for the recovery of metal by remelting or for use in the manufacture of chemicals,

but does not include slag, dross, scalings, ash and other cuprous residues.

(*ii*) WROUGHT BARS AND RODS (INCLUDING WIRE RODS):

(*a*) any extruded, rolled, drawn or forged products of solid section, of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or

(*b*) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

(*iii*) WROUGHT ANGLES, SHAPES AND SECTIONS:

(*a*) any extruded, rolled, drawn or forged products of solid section (other than round, rectangular, square and hexagonal), of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or

(*b*) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or deschling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

(*iv*) WIRE:

Any rolled, extruded or drawn product of solid and uniform cross-section, of which no cross-sectional dimension exceeds 6 millimetres, but does not include articles falling under heading No. 83.44.

(*v*) PLATE:

A flat product whose thickness exceeds 10 millimetres and the width exceeds 300 millimetres.

(*vi*) SHEET:

A flat product, cut to length, whose thickness exceeds 0.15 millimetre but does not exceed 10 millimetres, and the width exceeds 300 millimetres and includes a corrugated or troughed sheet.

(*vii*) STRIP:

A flat product whose thickness exceeds 0.15 millimetre but does not exceed 10 millimetres of any width and generally not cut to length and usually in coil.

(*viii*) FOIL:

A flat product of thickness (excluding any backing) not exceeding 0.15 millimetre, of any width, generally not cut to length and usually in coil, whether or not embossed, cut to shape, perforated coated, printed or backed with paper or other reinforcing material.

(*ix*) POWDERS AND FLAKES:

All types of powders and flakes, but does not include cement copper and powders and flakes prepared as colours, pigments, paints or the like.

(*x*) PIPES AND TUBES:

A hollow product of uniform cross-section and wall thickness having a continuous periphery produced by drawing, casting or extrusion, welding or brazing process.

(*xi*) SHELLS AND BLANKS:

A hollow cylinder produced by extrusion, rotary piercing or casting for subsequent drawing into pipe or tube.

(*xii*) HOLLOW SECTION:

A section which is normally extruded, drawn or cast, the cross-section of which completely encloses a void or voids.

2. Heading No. 74.01 includes wire bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire rods or tubes.

3. In heading No. 74.03, 'brass' means a copper alloy having a zinc content of five per cent. or more by weight.

4. In heading No. 74.04, 'blank' means a piece of plate, sheet or strip, in any shape, including a circle, prepared for subsequent fabrication.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
74.01	7401.00	UNWROUGHT COPPER IN ANY FORM (REFINED OR NOT, INCLUDING BLISTER COPPER, COPPERMATTE AND CEMENT COPPER), INCLUDING INGOTS, NOTCHED BARS, WIRE BARS, BLOCKS, SLABS, BILLETS, SHOTS, PELLETS, CATHODES AND CAKES	Rs. 3,000 per tonne
74.02	7402.00	WASTE AND SCRAP OF COPPER	Rs. 3,000 per tonne
74.03		WROUGHT BARS, RODS (INCLUDING WIRE RODS), ANGLES, SHAPES AND SECTIONS, OF COPPER	
		- Wrought bars, rods (including wire rods) of copper :	
	7403.11	- -Of brass	Rs. 3,000 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	7403.19	--Other than of brass	Rs. 4,300 per tonne
	7403.90	-Wrought angles, shapes and sections of copper	Rs. 6,300 per tonne
74.04	7404.00	WROUGHT PLATES, SHEETS, BLANKS (INCLUDING CIRCLES) AND STRIPS OF COPPER	Rs. 3,700 per tonne
74.05	7405.00	COPPER WIRE	Nil
74.06	7406.00	COPPER FOIL	Rs. 3,700 per tonne
74.07	7407.00	COPPER POWDERS (EXCLUDING CEMENT COPPER) AND FLAKES	12%
74.08	7408.00	PIPES AND TUBES OF COPPER	9%
74.09	7409.00	SHELLS AND BLANKS FOR PIPES AND TUBES; HOLLOW SECTIONS OF COPPER	20%
74.10	7410.00	CASTINGS, NOT OTHERWISE SPECIFIED	Rs. 3,000 per tonne
74.11	7411.00	FITTINGS FOR PIPES AND TUBES OF COPPER (FOR EXAMPLE, COUPLINGS ELBOWS, SLEEVES)	12%
74.12		OTHER ARTICLES OF COPPER	
	7412.10	-Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar goods, of copper or of iron or steel with heads of copper; rivets, cutters, cotter-pins, washers (including spring washers) and similar articles of copper	12%
	7412.20	-Copper springs; chain and parts thereof	12%
	7412.30	-Cooking or heating apparatus of a kind used for domestic purposes (other than pressure cookers), non-electric, and parts thereof, of copper	12%
	7412.90	-Other	12%

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
75.01	7501.00	NICKEL (INCLUDING NICKEL WASTE AND SCRAP), AND ARTICLES THEREOF	12%

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:—

(*i*) WASTE AND SCRAP:

Waste and scrap metal fit only for the recovery of metal by remelting or for use in the manufacture of chemicals, but does not include sludge, dross, scalings, skimmings, ash and other residues.

(*ii*) WROUGHT BARS, RODS (INCLUDING WIRE RODS):

(*a*) any extruded, rolled, drawn or forged products of solid section, of which the width or the maximum cross-sectional dimension exceeds 6 milimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or

(*b*) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

(*iii*) WROUGHT ANGLES, SHAPES AND SECTIONS:

(*a*) any extruded, rolled, drawn or forged products of solid section (other than round, rectangular, square and hexagonal), of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or

(*b*) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

(*iv*) WIRE:

Rolled, extruded or drawn product, of solid and uniform cross-section, of which no cross-sectional dimension exceeds 6 millimetres, but does not include articles falling under heading No. 85.44.

(*v*) PLATE:

A flat product of rectangular section, generally cut to length, whose thickness is 6 millimetres and above.

(*vi*) SHEET:

A flat product of rectangular section, generally cut to length, whose thickness exceeds 0.15 millimetre but is below 6 millimetres and includes a corrugated or troughed sheet.

(*vii*) STRIP:

A product of rectangular section, supplied in coil or flat form, of thickness exceeding 0.15 millimetre but below 6 millimetres, with length more than eight times the width.

(*viii*) FOIL:

A flat product of rectangular section, of thickness (excluding any backing) not exceeding 0.15 millimetre, whether or not embossed, cut to shape, perforated, coated, printed or backed with paper, paper board, plastics or other reinforcing materials.

(*ix*) PIPES AND TUBES:

A hollow product of uniform cross-section having a continuous periphery produced by drawing, casting, extrusion or welding process.

(*x*) HOLLOW SECTION:

A section which is normally extruded, drawn or cast and the cross-section of which completely encloses a void or voids.

(*xi*) SEMI-HOLLOW SECTION:

A section which is normally extruded, drawn or cast and any part of whose cross-section is a partially enclosed void, the area of which is substantially greater than the square of the width of the gap.

2. In heading No. 76.05, 'blank' means a piece of plate, sheet or strip, in any shape, including a circle, prepared for subsequent fabrication.

Heading No. 76.07 also includes aluminium powders mixed with other base metal powders, but does not include powders or flakes, prepared as pigment paste, colours, paints or the like.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
76.01	7601.00	UNWROUGHT ALUMINIUM IN ANY FORM INCLUDING INGOTS, PIGS, BLOCKS, BILLETS SLABS, NOTCHED BARS, WIRE BARS, SHOTS AND PELLETS	50% *plus* Rs. 4,000 per tonne
76.02	7602.00	WASTE AND SCRAP OF ALUMINIUM	50% *plus* Rs. 4,000 per tonne
76.03		WROUGHT BARS, RODS (INCLUDING WIRE RODS), ANGLES, SHAPES AND SECTIONS OF ALUMINIUM	
	7603.10	- Wrought bars, rods (including wire rods) of aluminium	50% *plus* R 4,000 per tonne
	7603.90	- Angles, shapes and sections of aluminium	50% *plus* Rs. 4,000 per tonne
76.04	7604.00	ALUMINIUM WIRE	50% *plus* Rs. 4,000 per tonne
76.05		WROUGHT PLATES, SHEETS, BLANKS (INCLUDING CIRCLES) AND STRIPS OF ALUMINIUM	
	7605.10	- Circles having thickness of and above 0.56 mm but not above 2 mm.	50% *plus* Rs. 4,000 per tonne
	7605.90	- Other	50% *plus* Rs. 4,000 per tonne
76.06	7606.00	ALUMINIUM FOIL	50% *plus* Rs. 4,000 per tonne
76.07	7607.00	ALUMINIUM POWDERS AND FLAKES	50% *plus* Rs. 4,000 per tonne
76.08	7608.00	PIPES AND TUBES OF ALUMINIUM	50% *plus* Rs. 4,000 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
76.09	7609.00	SHELLS AND BLANKS FOR PIPES AND TUBES, HOLLOW SECTIONS AND SEMI-HOLLOW SECTIONS OF ALUMINIUM	50% *plus* Rs. 4,000 per tonne
76.10	7610.00	FITTINGS FOR PIPES OR TUBES OF ALUMINIUM (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	12%
76.11	7611.00	CASTINGS OF ALUMINIUM, NOT OTHERWISE SPECIFIED	50% *plus* Rs. 4,000 per tonne
76.12		OTHER ARTICLES OF ALUMINIUM	
	7612.10	- Utensils made of aluminium	Nil
	7612.20	- Nails, tacks, staples (other than those of heading No. 83.05), rivets, cotters, cotter-pins, washers and similar articles	12%
	7612.30	- Sanitaryware and parts thereof	12%
	7612.90	- Other	12%

CHAPTER 78

LEAD AND ARTICLES THEREOF

NOTE

In heading No. 78.02, 'waste and scrap' means waste and scrap metal fit only for the recovery of metal by remelting or for use in the manufacture of chemicals, but does not include slag, ash and othe residues.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
78.01	7801.00	UNWROUGHT LEAD (INCLUDING ARGENTIFEROUS LEAD), INCLUDING INGOTS, PIGS, BLOCKS, ANODES, SLABS, CAKES AND CAST STICKS	Rs. 840 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate for duty
(1)	(2)	(3)	(4)
78.02	7802.00	WASTE AND SCRAP OF LEAD	Rs. 840 per tonne
78.03	7803.00	PIPES AND TUBES OF LEAD	15%
78.04	7804.00	SHELLS AND BLANKS FOR PIPES AND TUBES	15%
78.05		WROUGHT LEAD IN THE FORM OF BARS, RODS, ANGLES, SECTIONS, SHAPES, WIRES, PLATES, SHEETS, CIRCLES, STRIPS AND FOILS	
	7805.10	-Lead wires	Nil
	7805.90	-Other	Rs. 1,000 per tonne
78.06	7806.00	FITTINGS FOR PIPES OR TUBES OF LEAD (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	12%
78.07	7807.00	LEAD POWDERS AND FLAKES	12%
78.08	7808.00	OTHER ARTICLES OF LEAD	12%

CHAPTER 79

ZINC AND ARTICLES THEREOF

NOTES

1. In this Chapter, the following expression have the meanings hereby assigned to them:

(*i*) WASTE AND SCRAP:—

Waste and scrap metal fit only for the recovery of metal by remelting or for use in the manufacture of chemicals, and includes dross and ash.

(*ii*) WROUGHT BARS AND RODS (INCLUDING WIRE RODS):—

(*a*) any extruded, rolled, drawn or forged products of solid section, of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or

(*b*) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

(*iii*) WROUGHT ANGLES, SHAPES AND SECTIONS:

(*a*) any extruded, rolled drawn or forged products of solid section (other than round, rectangular, square and hexagonal), of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or

(*b*) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

(*iv*) WIRE:

Any rolled, extruded or drawn product of solid and uniform cross-section, of which no cross-sectional dimension exceeds 6 millimetres.

(*v*) PLATE:

A flat product, cut to length, whose thickness exceeds 10 millimetres and width exceeds 500 millimetres.

(*vi*) SHEET:

A flat product whose thickness exceeds 0.15 millimetre, but does not exceed 10 millimetres, and width exceeds 500 millimetres; and includes a corrugated or troughed sheet.

(*vii*) STRIP:

A flat product, generally not cut to length, whose thickness exceeds 0.15 millimetre but does not exceed 10 millimetres, and width does not exceed 500 millimetres.

(*viii*) FOIL:

A flat product whose thickness (excluding any backing) not exceeding 0.15 millimetre, whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material.

(*ix*) POWDERS AND FLAKES:

All types of powders and flakes, including dust, but excluding powders and flakes prepared as colours, pigments, paints or the like.

(*x*) PIPES AND TUBES:

A hollow product of uniform cross-section having a continuous periphery produced by drawing, casting or extrusion process.

(*xi*) HOLLOW SECTION:

A section which is normally extruded, drawn or cast and the cross-section of which completely encloses a void or voids.

2. In heading No. 79.04, 'blank' means a piece of plate, sheet or strip in any shape, including a circle, prepared for subsequent fabrication.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
79.01	7901.00	UNWROUGHT ZINC IN ANY FORM INCLUDING BLOCKS, PLATES, INGOTS, CAKES, BARS, BILLETS, HARD OR SOFT SLABS, CATHODES, ANODES, PELLETS, SPELTER AND BROKEN ZINC	Rs. 3,275 per tonne
79.02	7902.00	WASTE AND SCRAP OF ZINC	Rs. 3,275 per tonne
79.03		WROUGHT BARS, RODS (INCLUDING WIRE RODS), ANGLES, SHAPES AND SECTIONS OF ZINC; ZINC WIRE.	
	7903.10	- Wrought bars and rods (including wire rods) of zinc	Rs. 3,275 per tonne
	7903.20	- Wrought angles, shapes and sections of zinc	Rs. 3,800 per tonne
	7903.30	- Zinc wire	Nil
79.04		WROUGHT PLATES, SHEETS, BLANKS (INCLUDING CIRCLES, BUT EXCLUDING CALOTS) AND STRIPS OF ZINC; ZINC FOIL	
	7904.10	- Zinc foil	Rs. 3,800 per tonne
	7904.90	- Other	Rs. 3,800 per tonne
79.05	7905.00	ZINC CALOTS	Rs. 4,750 per tonne
79.06	7906.00	ZINC POWDERS AND FLAKES	15%
79.07	7907.00	PIPES AND TUBES OF ZINC	25%
79.08	7908.00	SHELLS AND BLANKS FOR PIPES AND TUBES; HOLLOW SECTIONS OF ZINC	25%
79.09	7909.00	FITTINGS FOR PIPES OR TUBES OF ZINC (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	12%
79.10	7910.00	OTHER ARTICLES OF ZINC	12%

CHAPTER 80

TIN AND ARTICLES THEREOF

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
80.01	8001.00	TIN (INCLUDING TIN WASTE AND SCRAP), AND ARTICLES THEREOF	12%

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
81.01	8101.00	OTHER BASE METALS (INCLUDING WASTE AND SCRAP); CERMETS (INCLUDING WASTE AND SCRAP), ARTICLES OF OTHER BASE METALS OR CERMETS	12%

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

NOTES

1. Apart from blow lamps portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 82.04, this Chapter covers only goods with a blade, working edge, working surface or other working part of:

(*a*) Base metal;

(*b*) Metal carbides or cermets;

(*c*) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(*d*) Abrasive materials on a support of base metal provided that the articles have cutting teeth, flutes, grooves, or the like of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No 85.10.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
82.01		HAND TOOLS, THE FOLLOWING : PLIERS (INCLUDING CUTTING PLIERS), SPANNERS, WRENCHES, FILES AND RASPS, SCREW DRIVERS (INCLUDING RATCHET TYPES)	
	8201.10	-Hand tools	15%
	8201.90	-Parts	12%
82.02		INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTHBORING TOOLS	
	8202.10	-Tools	15%
	8202.90	-Parts	12%
82.03		INDUSTRIAL KNIVES AND BLADES FOR HAND OR MACHINE SAWS	
	8203.10	-Chaff cutter knives	Nil
	8203.80	-Other	15%
	8203.90	-Parts	12%
82.04	8204.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF SINTERED METAL CARBIDES OR CERMETS	20%
82.05	8205.00	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)	12%
82.06	8206.00	HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAME WORKS; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
82.07	8207.00	SPOONS, FORKS AND OTHER ARTICLES OF CUTLERY FOR TABLE OR KITCHEN USE (FOR EXAMPLE, TABLE KNIVES, KITCHEN KNIVES, PAPER KNIVES, LETTER OPENERS, PENCIL SHARPENERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS), MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)	12%
82.08	8208.00	OTHER TOOLS AND IMPLEMENTS, INCLUDING THOSE OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY	
	8208.10	-Tools and implements of a kind used in agriculture	Nil
	8208.80	-Other tools and implements	12%
	8208.90	-Parts	12%

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTES

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, 'Parts of general use' as defined in Note 2 of Section XV are not to be taken parts of goods of this Chapter.

2. In relation to sub-heading No. 8312.11, the process of lacquering or printing or both of plain containers shall amount to 'manufacture'.

3. In heading No. 83.13, the expression 'Bolts and nuts, threaded or tapped, and screws' shall include bolts ends, screw studs, screw studding, self-tapped screws, screw hooks and screw rings.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
83.01	8301.00	PAD LOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE-METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
83.02		BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACH WORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; AUTOMATIC DOOR CLOSERS OF BASE METAL; CASTERS WITH MOUNTINGS OF BASE METAL	
	8302.10	-Base metal mountings, fittings and similar articles suitable for steel furniture	25%
	8302.90	-Other	12%
83.03		SAFES, STRONG BOXES, STRONG ROOM LININGS AND STRONG ROOM DOORS (WHETHER OR NOT WITH DOOR FRAMES), AND CASH AND DEED BOXES AND THE LIKE, OF BASE METAL	
	8303.10	-Safes, strong boxes, cash boxes, deed boxes and the like (but not including strong room linings and strong doors), of base metal, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power	Nil
	8303.20	-Other safes, strong boxes, cash boxes, deed boxes and the like; strong room linings and strong room doors (whether or not with door frames) of base metal	35%
	8303.90	-Parts	12%
83.04		FILING CABINETS, CARD INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL; PARTS OF THE FOREGOING ARTICLES (BUT EXCLUDING SLOTTED ANGLES AND SLOTTED CHANNELS MADE OF STEEL)	
		-Made partly or wholly of steel :	
	8304.11	- -In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power, whether in assembled or unassembled condition	25%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	8304.19	'-Other	Nil
	8304.20	-Made of base metal other than steel	12%
		-Parts :	
	8304.91	-Parts for goods covered by sub-heading 8304.11	25%
	8304.99	-Other	12%
83.05	8305.00	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL	12%
83.06	8306.00	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT THEIR FITTINGS	12%
83.07	8307.00	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS, AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HAND BAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL	12%
83.08	8308.00	SIGN-PLATES, NAME PLATES, ADDRESS PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING NO. 94.03	12%
83.09		STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, PILFER PROOF CAPS), SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL	
	8309.10	-Crown corks with or without washers or other fittings of cork, rubber, polyethylene or any other material	5 paise each

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	8309.20	-Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork, rubber, polyethylene or any other material	2 paise each
	8309.90	-Other	12%
83.10		WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING, OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING	
	8310.10	-Coated electrodes of base metal, for electric arc-welding	15%
	8310.20	-Coated rods and cored wire, of base metal, for welding by flame, soldering or brazing	12%
	8310.30	-Other	12%
	8310.90	-Parts	12%
83.11	8311.00	ELECTRICAL STAMPINGS AND LAMINATIONS, OF BASE METAL, ALL SORTS	20%
83.12		CONTAINERS OF BASE METAL	
		-Containers ordinarily intended for packaging of goods for sale, including collapsible tubes, casks, drums, cans, boxes, gas cylinders and pressure containers, whether in assembled or unassembled condition and containers known commercially as flattened or folded containers, of base metal :	
	8312.11	-Of aluminium, whether plain, lacquered or printed or lacquered and printed	50% *plus* Rs. 4,000 per tonne

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	8312.12	- -Of base metal other than aluminium, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	15%
	8312.19	- -Other	Nil
	8312.90	-Containers of base metal, other than those covered under sub-heading Nos. 8312.11, 8312.12 and 8312.19	12%
83.13		BOLTS AND NUTS, THREADED OR TAPPED, AND SCREWS, OF BASE METAL	
	8313.10	-In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	15%
	8313.90	-Other	Nil
83.14		PRESSURE COOKERS (NON-ELECTRIC, ELECTRIC OR ELECTRONIC) NAMELY, ENCLOSED COOKING VESSELS FOR USE WITH AN EXTERNAL HEAT SOURCE CAPABLE OF MAINTAINING WORKING STEAM PRESSURE, KNOWN COMMERCIALLY AS PRESSURE COOKERS, OF BASE METAL	
	8314.10]	-Pressure cookers :	Nil
		-Parts of pressure cookers:	
	8314.91	- -Parts of pressure cookers, namely, cooker body with or without handle, lid with or without handle and vent weight	Nil
	8314.99	- -Other parts	12%
83.15]	8315.00	BELLS, GONGS AND THE LIKE, NON-ELECTRIC OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL	12%

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Section does not cover:

(*a*) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of unhardened vulcanised rubber (heading No. 40.17);

(*b*) Articles of leather or of composition leather (heading No. 42.01) or of furskin (heading No. 43.01), of a kind used in machinery or mechanical appliances or for other technical uses;

(*c*) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(*d*) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or Chapter 48 or Section XV);

(*e*) Transmission or conveyor belts of textile material (heading No. 59.08) or other articles of textile material for technical uses (heading No. 59.09);

(*f*) Precious or semi-precious stones (natural, synthetic or reconstructed), or articles wholly of such stones of heading No. 71.01, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);

(*g*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*h*) Drill pipe (heading No. 73.03);

(*i*) Endless belts of metal wire or strip (Section XV);

(*j*) Articles of Chapter 82 or Chapter 83;

(*k*) Articles of Section XVII;

(*l*) Articles of Chapter 90;

(*m*) Clocks, watches or other articles of Chapter 91;

(*n*) Interchangeable tools of heading No. 82.02 or brushes of a kind used as parts of machines of heading No. 96.03; similar interchangeable tools are to be classified according to the constituent ma-

terial of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No. 68.01 or heading No. 69.07); or

(o) Articles of Chapter 95.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:—

(a) Parts which are goods included in any of the headings of Chapter 84 or Chapter 85 (other than heading Nos. 84.85 and 85.48) are in all cases to be classified in their respective headings.

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84.79 or heading No. 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of heading Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17.

(c) All other parts are to be classified in heading No. 84.85 or heading No. 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing to or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression 'machine' means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or Chapter 85.

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

NOTES

1. This Chapter does not cover:—

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);

(c) Laboratory glassware (heading No. 70.12); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.14 or 70.15);

(*d*) Articles of sub-heading No. 7308.70 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(*e*) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or

(*f*) Hand-operated mechanical floor sweepers, not motorised (heading No. 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the heading Nos. 84.01 to 84.24 and at the same time to a description in one or other of the heading Nos. 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover:—

(*a*) Germination plant, incubators or brooders (heading No. 84.36);

(*b*) Grain dampening machines (heading No. 84.37);

(*c*) Diffusing apparatus for sugar juice extraction (heading No. 84.38);

(*d*) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51); or

(*e*) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:—

(*a*) Sewing machines for closing bags or similar containers (heading No. 84.52); or

(*b*) Office machinery of heading No. 84.72.

3. A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No. 84.56.

4. Heading No. 84.57 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:—

(*a*) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(*b*) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station),

(*c*) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines);

5. (*a*) For the purposes of heading No. 84.71, the expression 'automatic data processing machines' means:—

(*i*) Digital machines, capable of (1) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run;

(*ii*) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(*iii*) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(*b*) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:—

(*i*) it is connectable to the central processing unit either directly or through one or more other units;

(*ii*) it is specifically designed as part of such a system [it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system].

Such units presented separately are also to be classified in heading No. 84.71.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading No. 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm whichever is less. Other steel balls are to be classified in heading No. 73.08.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.01	8401.00	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION	12%
84.02	8402.00	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS	12%
84.03	8403.00	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING NO. 84·02	12%
84.04	8404.00	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING NO. 84·02 OR HEADING NO. 84·03 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS	12%
84.05	8405.00	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS	12%
84.06	8406.00	STEAM TURBINES AND OTHER VAPOUR TURBINES	12%
84.07	8407.00	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES	10%
84.08	8408.00	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	10%
84.09	8409.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING NO. 84.07 OR HEADING NO. 84.08	20%
84.10	8410.00	HYDRAULIC TURBINES, WATER-WHEELS, AND REGULATORS THEREFOR	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.11	8411.00	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES	12%
84.12	8412.00	OTHER ENGINES AND MOTORS	12%
84.13	8413.00	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS	12%
84.14		AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS	
	8414.10	-Gas compressors of a kind used in refrigerating and air conditioning appliances and machinery	110%
	8414.80	-Other	15%
	8414.90	-Parts	15%
84.15	8415.00	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED	110%
84.16	8416.00	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES	12%
84.17	8417.00	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC	12%
84.18	8418.00	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING NO. 84.15	110%

Heading No.	Sub-Heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.19	8419.00	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC	12%
84.20	8420.00	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR	12%
84.21	8421.00	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES	20%
84.22	8422.00	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING, CAPSULING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY; MACHINERY FOR AERATING BEVERAGES	20%
84.23	8423.00	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 MILLIGRAM OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS	15%

Heading No.	Sub-Heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.24	8424.00	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES	12%
84.25	8425.00	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS	12%
84.26	8426.00	DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE	15%
84.27	8427.00	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT	15%
84.28	8428.00	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS)	12%
84.29	8429.00	SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS	12%
84.30	8430.00	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS	12%

Heading No.	Sub-Heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.31	8431.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADING NOS. 84·25 TO 84·30	20%
84.32	8432.00	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS	12%
84.33	8433.00	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING NO. 84·37	12%
84.34	8434.00	MILKING MACHINES AND DAIRY MACHINERY	12%
84.35	8435.00	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES	12%
84.36	8436.00	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS	12%
84.37	8437.00	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY	12%

Heading No.	Sub-Heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.38	8438.00	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	12%
84.39	8439.00	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD	12%
84.40	8440.00	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	12%
84.41	8441.00	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS	12%
84.42	8442.00	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADING NOS. 84.56 to 84.65), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)	12%
84.43	8443.00	PRINTING MACHINERY; MACHINES FOR USES ANCILLARY TO PRINTING	12%
84.44	8444.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.45	8445.00	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING NO. 84.46 OR 84.47	12%
84.46	8446.00	WEAVING MACHINES (LOOMS)	12%
84.47	8447.00	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING	12%
84.48	8448.00	AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING NO. 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS. AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS), PARTS AND ACCESSORIES SUITABLE FOR USE, SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING NO. 84.44, 84.45, 84.46, OR 84.47 (For EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES)	12%
84.49	8449.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS, BLOCKS FOR MAKING HATS	12%
84.50	8450.00	HOUSEHOLD OR LAUNDRY TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY	20%

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.51	8451.00	MACHINERY (OTHER THAN MACHINES OF HEADING NO. 84·50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS	12%
84.52	8452.00	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING NO. 84·40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES	Nil
84.53	8453.00	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOT WEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES	12%
84.54	8454.00	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	12%
84.55	8455.00	METAL ROLLING MILLS AND ROLLS THEREFOR	12%
84.56	8456.00	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRA-SONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES	12%

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.57	8457.00	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL	12%
84.58	8458.00	LATHES FOR REMOVING METAL	12%
84.59	8459.00	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES OF HEADING NO. 84·58	12%
84.60	8460.00	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL, SINTERED METAL CARBIDES OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING NO. 84·61	12%
84.61	8461.00	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL, SINTERED METAL CARBIDES OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED	12%
84.62	8462.00	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84.63	8463.00	OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL	12%
84.64	8464.00	MACHINE-TOOLS FOR WORKING, STONE CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS	12%
84.65	8465.00	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS	12%
84.66	8466.00	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OR HEADINGS NOS. 84.56 TO 84 65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIE-HEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND	12%
84.67	8467.00	TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR	15%
84.68	8468.00	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING NO. 85 15; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES	12%
84.69	8469.00	TYPEWRITERS AND WORD-PROCESSING MACHINES	20%
84.70	8470.00	CALCULATING MACHINES; ACCOUNTING MACHINES, CASH REGISTERS, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE	20%

Heading No.	Sub-heading No.	Description of goods	Date of duty
(1)	(2)	(3)	(4)
84.71	8471.00	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED	20%
84.72	8472.00	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANK-NOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)	20%
84 73	8473.00	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADING NOS. 84.69 TO 84.72	12%
84.74	8474.00	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERALS FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OR SAND	12%
84.75	8475.00	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE	12%

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84·76	8476·00	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES	20%
84·77	8477·00	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	12%
84·78	8478·00	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	12%
84·79	8479·00	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	12%
84·80	8480·00	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS	12%
84·81		TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES	
	8481·10	- Expansion valves and Solenoid valves for refrigerating and airconditioning appliances and machinery	110%
	8481.90	- Other	12%
84·82	8482·00	BALL OR ROLLER BEARINGS	15%
84·83	8483·00	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).	20%

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
84·84	8484·00	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS.	20%
84·85		MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	
	8485·10	-Ships' propellers and blades therefor	12%
	8485·90	-Other	12%

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES.

NOTES

1. This Chapter does not cover:

(*a*) Electrically warmed blankets, bed pads, foot-muffs or the like, electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(*b*) Articles of glass of heading No. 70.08; or

(*c*) Electrically heated furniture of Chapter 94.

2. Heading Nos. 85.01 to 85.04 do not apply to goods described in heading Nos. 85.11, 85.12, 85.40, 85 41 or 85.42.

However, metal tank mercury are rectifiers remain classified in heading No. 85.04.

3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

(*a*) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(*b*) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50) roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purposes of heading No. 85.34 'printed circuits' are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the 'film circuit' technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term 'printed circuits' does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purposes of heading Nos. 85.41 and 85.42:

(*a*) "Diodes, transistors and similar semi-conductor devices" are semi-conductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(*b*) "Electronic integrated circuits and microassemblies" are:

(*i*) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

(*ii*) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc., obtained by semi-conductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(*iii*) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive components which are combined and interconnected.

For the classification of the articles defined in this Note, heading Nos. 85.41 and 85.42 shall take precedence over any, other heading

in the Schedule which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are cleared with the apparatus for which they are intended.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
85.01	8501.00	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)	20%
85.02	8502.00	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS	12%
85.03	8503.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING NO. 85.01 OR 85.02	20%
85.04	8504.00	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS	20%
85.05	8505.00	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS	12%
85.06	8506.00	PRIMARY CELLS AND PRIMARY BATTERIES	25%
85.07	8507.00	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE)	25%
85.08	8508.00	ELECTRO-MECHANICAL TOOLS FOR WORKING IN THE HAND, WITH SELF-CONTAINED ELECTRIC MOTOR	15%
85.09	8509.00	ELECTRO-MECHANICAL DOMESTIC APPLIANCES WITH SELF-CONTAINED ELECTRIC MOTOR	20%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
85.10	8510.00	SHAVERS AND HAIR CLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR	20%
85.11	8511.00	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS) ; GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES	20%
85.12	8512.00	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING NO. 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES	20%
85.13	8513.00	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING NO. 85.12	12%
85.14	8514.00	INDUSTRIAL OR LABORATORY ELECTRIC (INCLUDING INDUCTION OR DIELECTRIC) FURNACES AND OVENS; OTHER INDUSTRIAL OR LABORATORY INDUCTION OR DIELECTRIC HEATING EQUIPMENT	12%
85.15	8515.00	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR SINTERED METAL CARBIDES	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
85.16	8516.00	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING No. 85.45	20%
85.17	8517.00	ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS	20%
85.18	8518.00	MICROPHONES AND STANDS THEREFOR; LOUD-SPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, EARPHONES AND COMBINED MICROPHONE /SPEAKER SETS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS	20%
85.19	8519.00	TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE	25%
85.20	8520.00	MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE	25%
85.21	8521.00	VIDEO RECORDING OR REPRODUCING APPARATUS	25%
85.22	8522.00	PARTS AND ACCESSORIES OF APPARATUS OF HEADING NOS. 85.19. TO 85.21	25%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
85.23	8523.00	PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37	25%
85.24	8524.00	RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37	30%
85.25	8525.00	TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS	25%
85.26	8526.00	RADAR APPARATUS, RADIO NAVICATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS	12%
85.27	8527.00	RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK	40%
85.28	8528.00	TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS	40%
85.29	8529.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING NOS. 85.25 TO 85.28	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
85.30	8530.00	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING NO. 86.08)	12%
85.31	8531.00	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING NO. 85.12 OR 85.30	12%
85.32	8532.00	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)	12%
85.33	8533.00	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS	20%
85.34	8534.00	PRINTED CIRCUITS	12%
85.35	8535.00	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS	20%
85.36		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMPHOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	8536.10	—Over load protection or thermal relays, starting relay controls, for refrigerating and air-conditioning appliances and machinery	110%
	8536.90	—Other	20%
85.37	8537.00	BOARDS, PANELS (INCLUDING NUMERICAL CONTROL PANELS), CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING NO. 85.35 OR HEADING NO. 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, OTHER THAN SWITCHING APPARATUS OF HEADING NO. 85.17.	12%
85.38	8538.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING NO. 85.35, 85.36 OR 85.37.	12%
85.39	8539.00	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS.	35%
85.40	8540.00	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES)	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
85.41	8541.00	DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTO-VOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS	12%
85.42	8542.00	ELECTRONIC INTEGRATED CIRCUITS AND MICROASSEMBLIES	12%
85.43	8543.00	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	12%
85.44	8544.00	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS	12%
85·45	8545·00	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES	15%
85·46	8546·00	ELECTRICAL INSULATORS OF ANY MATERIAL	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
85·47	8547·00	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING NO. 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL	12%
85·48	8548·00	ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	12%

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans and the like of heading No. 95.06.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) Joints, washers and the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 40.17);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Articles of Chapter 82 (tools);

(d) Articles of heading No. 83.15;

(e) Machines and apparatus of headings Nos. 84.01 to 84.79, and parts thereof; articles of heading No. 84 81 or 84.82 and, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;

(f) Electrical machinery and equipment (Chapter 85);

(*g*) Articles of Chapter 90;

(*h*) Articles of Chapter 91;

(*ij*) Arms (Chapter 93);

(*k*) Lamps and lighting fittings of heading No. 94.05;

(*l*) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3. References in Chapters 86 to 88 to 'parts' or 'accessories' do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:—

(*a*) In Chapter 86 if designed to travel on a guide-track (hover-trains);

(*b*) In Chapter 87 if designed to travel over land or over both land and water;

(*c*) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hover-train track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hover-train transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

NOTES

1. This Chapter does not cover:

(*a*) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hover-trains (Chapter 44 or 68);

(*b*) Railway or tramway track construction material of iron or steel of heading No. 73.02; or

(*c*) Electrical signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 86.07 applies, *inter alia*, to:—

(*a*) Axles, wheels, wheels sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(*b*) Frames, underframes, bogies and bissel-bogies;

(*c*) Axle boxes; brake gear;

(*d*) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(*e*) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.08 applies, *inter alia*, to:

(*a*) Assembled track, turntables, platform buffers, loading gauges;

(*b*) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
86·01	8601·00	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS	12%
86·02	8602·00	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS	12%
86·03	8603·00	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING NO. 86.4	12%
86·04	8604·00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
86·05	8605.00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING NO. 86·04)	12%
86·06	8606·00	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED	12%
86·07	8607·00	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK	12%
86·08	8608·00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATER WAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING	12%
86·09	8609·00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	12%

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, 'tractors' means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

3. For the purpose of heading No. 87.02, the expression 'public-transport type passenger motor vehicles' means vehicles designed for the transport of ten persons or more (including the driver).

4. Motor chassis fitted with cabs fall in heading Nos. 87.02 to 87.04, and not in heading No. 87.06.

5. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
87·01	8701·00	TRACTORS (OTHER THAN TRACTORS OF HEADING NO. 87.09)	15%
87·02	8702·00	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES	25%
87·03	8703.00	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING NO. 87.02), INCLUDING STATION WAGONS AND RACING CARS	5% *plus* Rs. 16,500 per car or vehicle as the case may be.
87·04	8704.00	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS	20%
87·05	8705·00	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)	15%
87·06		CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADING NOS. 87.01 TO 87.05	
	8706·10	- For the vehicles of heading No. 87.01	15%
	8706·20	- For the vehicles of heading No. 87.02	25%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
	8706·30	-For the vehicles of heading No. 87.03	20%
	8706·40	-For the vehicles of heading No. 87.04	20%
	8706·50	-For the vehicles of heading No. 87.05	15%
87·07 *	8707·00	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADING NOS. 87.01 TO 87.05	25%
87·08	8708·00	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADING NOS. 87.01 TO 87.05	20%
87·09	8709·00	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES	15%
87·10	8710·00	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	12%
87·11	8711·00	MOTORCYCLES (INCLUDING SCOOTERS AND MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS	20%
87·12	8712·00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED	Nil
87·13	8713·00	INVALID CARRIAGES, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED	Nil
87·14	8714·00	PARTS AND ACCESSORIES OF VEHICLES OF HEADING NOS. 87.11 TO 87.13	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
87·15	8715·00	BABY CARRIAGES AND PARTS THEREOF	12%
87·16	8716·00	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF	10%

CHAPTER 88

AIRCRAFT, SPACECRAFT AND PARTS THEREOF

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
88·01	8801·00	BALLOONS AND DIRIGIBLES; GLIDERS, HAND GLIDERS AND OTHER NON-POWERED AIRCRAFT	12%
88·02	8802·00	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SPACECRAFT LAUNCH VEHICLES	12%
88·03	8803·00	PARTS OF GOODS OF HEADING NO. 88.01 OR 88.02	12%
88·04	8804·00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	12%
88·05	8805·00	AIRCRAFT LAUNCHING GEAR DECK-ARRESTOR OF SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES	12%

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is

to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
89·01	8901·00	CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS	12%
89·02	8902·00	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS	12%
89·03	8903·00	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES	12%
89·04	8904·00	TUGS AND PUSHER CRAFT	12%
89·05	8905·00	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS	12%
89·06	8906·00	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS	12%
89·07	8907·00	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)	12%

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:

(*a*) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hardened rubber

(Chapter 40), of leather or of composition leather (Chapter 42) or of textile material (Chapter 59);

(*b*) Refractory goods of Chapter 69; ceramic wares for laboratory, chemical or other technical uses, of Chapter 69;

(*c*) Glass mirrors, not optically worked, of Chapter 70, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.15 or Chapter 71);

(*d*) Goods of heading No. 70.04, 70.05, 70.08, 70.11 or 70.12;

(*e*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(*f*) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting and checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (heading Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, 'optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves and other appliances (heading No. 84.81);

(*g*) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;

(*h*) Searchlights or spotlights of heading No. 94.05;

(*i*) Articles of Chapter 95.

(*j*) Capacity measures, which are to be classified according to their constituent material; or

(*k*) Spools reels or similar supports (which are to be classified according to their constituent material, for example, in Chapter 39 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:—

(*a*) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84.85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(*b*) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or appara-

tus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading No. 90.33.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6 Heading No. 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
90.01	9001·00	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES ; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING NO. 85.44 ; SHEETS AND PLATES OF POLARISING	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	
90·02	9002·00	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	12%
90·03		FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF	
		-Frames and mountings :	Nil
	9003·11	- -Of plastics	Nil
	9003·19	- -Of other materials	Nil
	9003·90	-Parts	12%
90·04		SPECTACLES, GOGGLES, AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER	
	9004·10	-Sunglasses	Nil
	9004·90	-Other	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
90·05	9005·00	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY, AND PARTS AND ACCESSORIES THEREOF (INCLUDING MOUNTINGS)	12%
90·06	9006·00	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS ; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING NO. 85.39	30%
90·07	9007.00	CINEMATOGRAPHIC CAMERAS AND PROJECTORS WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS	35%
90.08	9008.00	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS	12%
90.09	9009.00	PHOTO-COPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT-TYPE AND THERMO-COPYING APPARATUS	20%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
90.10	9010·00	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES (INCLUDING APPARATUS FOR THE PROJECTION OF CIRCUIT PATTERNS ON SENSITISED SEMICONDUCTOR MATERIALS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES PROJECTION SCREENS	12%
90.11	9011.00	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR MICROPHOTOGRAPHY, MICROCINEMATOGRAPHY OR MICROPROJECTION	12%
90.12	9012.00	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS	12%
90.13	9013.00	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	12%
90.14	9014.00	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES	12%

Heading No.	Sub heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
90.15	9015.00	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS.	12%
90.16		BALANCES OF A SENSITIVITY OF 5 MILLIGRAM.	
	9016.10	-Balances	Nil
	9016.90	-Parts	12%
90.17	9017.00	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
90.18	9018.00	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.	12%
90.19	9019 00	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS	20%
90.20	9020 00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.	12%
90 21	9021.00	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY.	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
90 22	9022 00	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE.	12%
90.23	9023.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES.	12%
90.24	9024.00	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS).	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
90.25	9025.00	HYDROMETERS, AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS.	12%
90.26	9026.00	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MONOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING NO. 90. 14, 90.15, 90.28 OR 90.32.	12%
90.27	9027.00	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES.	12%
90.28	9028.00	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
90.29	9029.00	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING NO. 90.15; STROBOSCOPES	12%
90.30	9030.00	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING NO. 90.28; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS	12%
90.31	9031.00	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS	12%
90.32		AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
		-Thermostats and pressure switches :	
	9032·11	- -Thermostats and pressure switches for refrigerating and air-conditioning appliances and machinery	110%
	9032·12	- -Other	12%
	9032·20	-Other instruments and apparatus	12%
	9032·90	-Parts and accessories	12%
90·33	9033·00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	12%

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

1. This Chapter does not cover:

(*a*) Clock or watch glasses or weights (classified according to their constituent material);

(*b*) Watch chains (Chapter 71);

(*c*) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (Generally Chapter 71); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);

(*d*) Bearing balls (Chapter 73 or Chapter 84, as the case may be);

(*e*) Articles of heading No. 84.12 constructed to work without an escapement;

(*f*) Ball bearings (heading No. 84.82); or

(*g*) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same mate-

rials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of Chapter 71. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
91.01	9101.00	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL	12%
91·02	9102·00	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING NO. 91.01	12%
91·03	9103·00	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING NO. 91.04	10%
91·04	9104·00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE, FOR VEHICLES, AIRCRAFT SPACECRAFT OR VESSELS	10%
91·05	9105.00	OTHER CLOCKS	10%
91.06	9106.00	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME RECORDERS)	20%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
91·07	9107 00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	12%
91·08	9108·00	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED	12%
91·09	9109·00	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED	12%
91·10	9110·00	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS	12%
91·11	9111·00	WATCH CASES AND PARTS THEREOF	12%
91·12	9112·00	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF	12%
91·13	9113 00	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF	12%
91·14	9114 00	OTHER CLOCK OR WATCH PARTS	12%

CHAPTER 92

MUSICAL INSTRUMENTS: PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus

or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading No. 95.03);

(d) Brushes for cleaning musical instruments (heading No. 96.03); or

(e) Spools, reels or similar supports (which are to be classified according to their constituent material: for example Chapter 39, Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or heading No. 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
92.01	9201.00	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS	12%
92.02	9202.00	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)	12%
92.03	9203.00	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS	12%
92.04	9204.00	ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS	12%
92.05	9205.00	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)	12%
92.06	9206.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACCAS)	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
92·07	9207·00	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)	12%
92·08	9208·00	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS	12%
92·09	9209·00	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS	12%

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:

(*a*) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(*b*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*c*) Armoured fighting vehicles (heading No. 87.10);

(*d*) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90); or

(*e*) Bows, arrows, fencing foils or toys (Chapter 95).

2. In heading No. 93.06, the reference to 'parts thereof' does not include radio or radar apparatus of heading No. 85.26.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
93·01	9301·00	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND ARMS OF HEADING NO. 93·07	Nil
93·02	9302·00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING NO. 93·03 OR 93·04	12%
93·03	9303·00	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)	12%
93·04	9304·00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING NO. 93·07	12%
93·05	9305·00	PARTS AND ACCESSORIES OF ARTICLES OF HEADING NOS. 93·01 TO 93·04	12%
93·06	9306·00	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS	12%
93·07	9307·00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	12%

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

NOTES

1. This Chapter does not cover:

(*a*) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(*b*) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading No. 70.06; articles covered by heading No. 70.10;

(*c*) Articles of Chapter 71;

(*d*) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of Chapter 83;

(*e*) Furniture specially designed as parts of refrigerators of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);

(*f*) Lamps and lighting fittings of Chapter 85;

(*g*) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of heading Nos. 85.19 to 85.21 (heading No. 85.22) or of heading Nos. 85.25 to 85.28 (heading No. 85.29);

(*h*) Articles of heading No. 87.14;

(*i*) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);

(*j*) Articles of Chapter 91 (for example, clocks and clock cases); or

(*k*) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables and other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

2. The articles (other than parts) referred to in heading Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(*a*) Cupboards, bookcases, other shelved furniture and unit furniture;

(*b*) Seats and beds.

3. (*a*) In heading Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(*b*) Goods described in heading No. 94.04, cleared separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading No 94.06, the expression 'prefabricated buildings' means buildings which are finished in the factory or put up as elements, cleared together, to be assembled on site, such as housing or work site accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
94.01	9401.00	SEATS (OTHER THAN THOSE OF HEADING NO. 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.	25%
94.02	9402.00	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES	25%
94.03	9403.00	OTHER FURNITURE AND PARTS THEREOF	25%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
94·04	9404.00	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED	75%
94·05	9405·00	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED	35%
94·06	9406·00	PREFABRICATED BUILDINGS	12%

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

NOTES

1 This Chapter does not cover:

(a) Christmas tree candles (Chapter 34);

(*b*) Fireworks or other pyrotechnic articles of heading No. 36.02;

(*c*) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, Chapter 42 or Section XI;

(*d*) Sports bags or other containers of Chapter 42 or 43;

(*e*) Sports clothing or fancy dress, of textiles, of Chapter 61 or Chapter 62;

(*f*) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(*g*) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64 or sports headgear of Chapter 65;

(*h*) Walking sticks whips, riding-crops or the like or parts thereof (heading No. 66.02);

(*i*) Unmounted glass eyes for dolls or other toys, of Chapter 70;

(*j*) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*k*) Bells, gongs or the like of Chapter 83;

(*l*) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);

(*m*) Sports vehicles (other than bobsleights, toboggans and the like) of Section XVII;

(*n*) Children's bicycles (heading No. 87.12);

(*o*) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(*p*) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);

(*q*) Decoy calls or whistles (heading No. 92.08);

(*r*) Arms or other articles of Chapter 93;

(*s*) Electric garlands of all kinds (heading No. 94.05); or

(*t*) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material)

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
95.01	9501.00	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS, CARRIAGES	12%
95.02	9502.00	DOLLS REPRESENTING ONLY HUMAN BEINGS.	12%
95.03	9503.00	OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.	12%
95.04	9504.00	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLAIRDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.	30%
95.05	9505.00	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES.	12%
95.06	9506.00	ARTICLES AND EQUIPMENT FOR GYMNASTICS, ATHELETICS, OTHER SPORTS (INCLUDING TABLETENNIS OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	12%
95.07	9507.00	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING NO. 92.08) AND SIMILAR HUNTING OR SHOOTING REQUISITES.	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
95.08	9508.00	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS.	12%

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does not cover:

(*a*) Pencils for cosmetic or toilet uses (Chapter 33);

(*b*) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(*c*) Imitation jewellery (Chapter 71);

(*d*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(*e*) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials, heading No. 96.01 or 96.02 applies, however, to separately cleared handles or other parts of such articles.

(*f*) Articles of Chapter 90 [for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use dentistry or for medical, surgical or veterinary purposes (heading No. 90.18)];

(*g*) Articles of Chapter 91 (for example, clock or watch cases);

(*h*) Musical instruments or parts or accessories thereof (Chapter 92);

(*i*) Articles of Chapter 93 (arms and parts thereof);

(*j*) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings); or

(*k*) Articles of Chapter 95 (toys, games, sports requisites);

2. In heading No. 96.02 the expression 'vegetable or mineral carving material' means:

(*a*) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(*b*) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet;

3. In heading No. 96.03 the expression 'prepared knots and tufts for broom or brush making' applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of heading Nos. 96.01 to 96.06 or 96.15; remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, heading Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
96.01	9601.00	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)	12%
96.02	9602.00	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF CHAPTER 35) AND ARTICLES OF UNHARDENED GELATIN.	12%
96.03	9603.00	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES) HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES).	12%

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
96.04	9604.00	HAND SIEVES AND HAND RIDDLES	12%
96.05		TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHS CLEANING.	
	9605.10	-For personal toilet	105%
	9605.90	-Other	12%
96.06	9606.00	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS.	12%
96.07	9607.00	SLIDE FASTENERS AND PARTS THEREOF.	Nil
96.08	9608.00	BALL POINT PENS, FELT TIPPED AND OTHER POROUSTIPPED AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING, PENCILS; PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING NO. 96.09.	12%
96.09	9609.00	PENCILS (OTHER THAN PENCILS OF HEADING NO. 96.08), CRAYONS, PENCIL, LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.	12%
96.10	9610.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED.	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
96.11	9611.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS.	12%
96.12	9612.00	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.	20%
	96·13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS.	
	9613.10	—Cigarette lighters and other lighters	Rs. 3 per lighter
	9613.90	—Parts	12%
96.14	9614.00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF.	12%
96.15	9615.00	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING NO. 85 16, AND PARTS THEREOF.	12%
96.16	9616 00	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS FOR TOILET PREPARATIONS.	12%
96.17	9617.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS.	Nil
96.18	9618.00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.	12%

STATEMENT OF OBJECTS AND REASONS

Central Excise duty is now levied at the rates specified in the First Schedule to the Central Excises and Salt Act, 1944. The Central Excises and Salt Act, 1944 originally provided for only 11 Items. The number of Items has since increased to 137. The levy, which was selective in nature, to start with, acquired a comprehensive coverage in 1975, when the residuary Item 68 was introduced. Thus, barring a few Items like opium, alcohol, etc., all other manufactured goods now come under the scope of this levy.

2. The Technical Study Group on Central Excise Tariff, which was set up by Government in 1984 to conduct a comprehensive inquiry into the structure of the central excise tariff has suggested the adoption of a detailed central excise tariff based broadly on the system of classification derived from the International Convention on the Harmonised Commodity Description and Coding System (Harmonised system) with such contractions or modifications thereto as are necessary to fall within the scope of the levy of central excise duty. The Group has also suggested that the new tariff should be provided for by a separate Act to be called the Central Excise Tariff Act.

3. The tariff suggested by the Study Group is based on an internationally accepted nomenclature, in the formulation of which all considerations, technical and legal, have been taken into account. It should therefore, reduce disputes on account of tariff classification. Besides, since the tariff would be on the lines of the Harmonised System, it would bring about considerable alignment between the customs and central excise tariffs and thus facilitate charging of additional customs duty on imports equivalent to excise duty. Accordingly, it is proposed to specify the Central excise tariff suggested by the Study Group by a separate tariff Act, instead of the present system of the tariff being governed by the First Schedule to the Central Excises and Salt Act, 1944.

4. The main features of the Bill are as follows:

(i) The tariff included in the Schedule to the Bill has been made more detailed and comprehensive, thus obviating the need for having a residuary tariff Item. Goods of the same class have been grouped together to enable parity in treatment.

(ii) In regard to the rates of duty, the Schedule to the Bill seeks to preserve by and large the existing duty structure; to the extent possible, effective rates of duties fixed under exemption notifications, without any conditions, have also been incorporated. However, the effective rates of duty in certain cases (as for instance, exemptions granted on fulfilment of certain conditions) would still be provided through exemption notifications issued under the Central Excise Rules, 1944.

(iii) Government will have the power to enhance the rates of duty specified in the Schedule through notification in certain circumstances. The increase of duty will be subject to certain limits. Such power will, however, be exercised only in emergent circumstances and notifications bringing into force such increases would be subject to approval by Parliament.

5. The Bill seeks to achieve the above objects.

NEW DELHI; VISHWANATH PRATAP SINGH.
The 29th November, 1985.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 355/2/85-TRU (CETB), dated the 29th November, 1985 from Shri Vishwanath Pratap Singh, Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill to provide for a tariff for central duties of excise recommends under clause (1) of article 117 and article 274 of the Constitution the introduction of the above Bill in the Lok Sabha.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-clause (1) of clause 3 of the Bill empowers the Central Government to increase, by notification, duty of excise on any goods specified in the Schedule to the Bill when it is satisfied that the duty of excise leviable thereon should be increased and that circumstances exist which render it necessary to take immediate action. The increase of duty will be subject to certain limits.

2. The exercise of the power to issue a notification under the said clause will depend upon the circumstances prevailing at the time of issue of the notification. It is not possible to visualise at this stage precisely what those circumstances would be. It is therefore felt that power in this regard should vest in the Central Government. Further, the notification to be issued under sub-clause (1) of clause 3 will have to be laid before Parliament and will be subject to its approval.

3. The delegation of legislative power is thus of a normal character.

BILL NO. 204 OF 1985

A Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1985.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in section 2, clause (*c*) shall be omitted. 58 of 1957.

Amendment of section 3.

3. In section 3 of the principal Act, in sub-section (*1*),—

(*a*) for the words "in respect of the following goods, namely, sugar, tobacco, cotton fabrics, silk fabrics, man-made fabrics and woollen fabrics", the words, brackets and figure "in respect of the goods described in column (3) of the First Schedule" shall be substituted;

(*b*) for the words "specified in the First Schedule to this Act", the words, brackets and figure "specified in column (4) of the said Schedule" shall be substituted.

Substitution of new Schedule for the First Schedule.

4. In the principal Act, for the First Schedule, the following Schedule shall be substituted, namely:—

"THE FIRST SCHEDULE

[*See* section 3(*1*)]

NOTES

1. In this Schedule, "heading", "sub-heading" and "Chapter" mean respectively a heading, sub-heading and Chapter in the Schedule to the Central Excise Tariff Act, 1985.

2. The rules for the interpretation of the Schedule to the Central Excise Tariff Act, 1985, the Section and Chapter Notes and the General Explanatory Notes, of the said Schedule shall, so far as may be, apply to the interpretation of this Schedule.

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
17.01	1701.20	—Khandsari sugar	Nil
		-Cane sugar, other than khandsari sugar:	
	1701.31	- -Required by the Central Government to be sold under clause (*f*) of sub-section (*2*) of section 3 of the Essential Commodities Act, 1955 (10 of 1955)	Rs. 21 per quintal
	1701.39	- -Other	Rs. 26 per quintal
17.02	1702.11	- -Palmyra sugar	Nil
24.01	2401.00	UNMANUFACTURED TOBACCO; TOBACCO REFUSE	Nil
24.02		CIGARS AND CHEROOTS OF TOBACCO	
	2402.10	—Not bearing a brand name	Nil
		—Bearing a brand name and of which the value per thousand:	
	2402.21	- -Does not exceed rupees five	Nil
	2402.22	- -Exceeds rupees five but does not exceed rupees fifteen	12.5%
	2402.23	- -Exceeds rupees fifteen	25%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
24.03		CIGARETTES AND CIGARILLOS OF TOBACCO	
		—Cigarettes:	
	2403·11	- - Of tobacco	Rs. 260 per thousand, or 175% *plus* Rs. 12 per thousand, whichever is higher
		—Cigarettes:	
	2403·21	- - Of tobacco	Rs. 260 per thousand, or 175% *plus* Rs. 12 per thousand, whichever is higher
24.04		OTHER MANUFACTURED TOBACCO	
		—Smoking mixtures of tobacco for pipes and cigarettes :	
	2404·11	- - 'Gudaku' bearing a brand name	5%
	2404·12	- - 'Gudaku' not bearing a brand name	Nil
	2404·19	- - Other	75%
		—Hookah tobacco :	
	2404·21	- - Bearing a brand name	5%
	2404·29	- - Other	Nil
		—Biris of tobacco :	
	2404.31	- - In the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power	Rs. 2 per thousand
	2404·32	- - Other	90 paise per thousand
		—Chewing tobacco including preparations commonly known as 'Khara Masala', 'Kimam', 'Dokta', 'Zarda', 'Sukha' and 'Surti' :	
	2404·41	- - Bearing a brand name and of which the value per one kilogram does not exceed rupees ten	3·75%
	2404·42	- - Bearing a brand name and of which the value per one kilogram exceeds rupees ten	6·25%
	2404·49	- - Other	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
		—Snuff of tobacco:	
	2404.51	- -Of which the value per one kilogram does not exceed rupees ten	63 paise per kilogram
	2404.52	- -Of which the value per one kilogram exceeds rupees ten	Rs. 1.50 per kilogram
50.03	5003.00	WOVEN FABRICS OF SILK OR OF SILK WASTE	Nil
51.06	5106.00	WOVEN FABRICS OF WOOL, NOT SUBJECTED TO ANY PROCESS	Nil
51.07		WOVEN FABRICS OF WOOL SUBJECTED TO THE PROCESS OF MILLING, RAISING, BLOWING, TENTERING, DYEING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
	5107.10	-Woven fabrics, the following, namely:	Nil
		(*a*) Hair belting	
		(*b*) Shoddy blankets and blankets from indigenous wool	
		(*c*) Of width not exceeding 15 cms	
		—Fabrics woven on handlooms:	
	5107.21	- -Fabrics certified as 'Khadi' by the Khadi and Village Industries Commission	Nil
	5107.22	- -Processed without the aid of power or steam	Nil
	5107.23	- -Processed with the aid of power by a factory owned by a registered handloom co-operative society or any organisation set up or approved by Government for the purpose of development of handlooms	Nil
	5107.24	- -Processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms	1%
		—Fabrics woven by a factory, other than a composite mill and processed by an independent processor:	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5107·31	- -Melton cloth (made of shoddy yarn)	Nil
	5107·32	- -Made of shoddy yarn, of value not exceeding rupees twenty-five per square metre	2%
	5107·39	- -Other	2·5%
		-Fabrics woven by a factory, other than a composite mill, and processed by a composite mill:	
	5107·41	- -Melton cloth (made of shoddy yarn)	4·5%
	5107·42	- -Made of shoddy yarn, of value not exceeding rupees twenty-five per square metre	4%
	5107·49	- -Other	4%
		-Other fabrics:	
	5107·91	- -Melton cloth (made of shoddy yarn)	5%
	5107·92	- -Made of shoddy yarn, of value not exceeding rupees twenty-five per square metre	5%
	5107·99	- -Other	5%
52·05	5205·00	COTTON FABRICS,—	Nil
		(*a*) WOVEN, AND	
		(*b*) NOT SUBJECTED TO ANY PROCESS	
52·06		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52·09, 52·10 AND 52·11),—	
		(*a*) WOVEN ON LOOMS OTHER THAN HAND-LOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5206·10	—Controlled fabrics	Nil
	5206·20	—Specified Drill	Fifty per cent. of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
		—Fabrics, in which the average count of yarn is less than 51:	
	5206·31	--Of value not exceeding rupees five per square metre	1%
	5206·32	--Of value exceeding rupees five but not exceeding rupees six per square metre	1%
	5206·33	--Of value exceeding rupees six but not exceeding rupees seven per square metre	1%
	5206·34	--Of value exceeding rupees seven but not exceeding rupees eight per square metre	2%
	5206·35	--Of value exceeding rupees eight but not exceeding rupees nine per square metre	3%
	5206·36	--Of value exceeding rupees nine but not exceeding rupees ten per square metre	3%
	5206·37	--Of value exceeding rupees ten but not exceeding rupees eleven per square metre	3%
	5206·38	--Of value exceeding rupees eleven but not exceeding rupees twelve per square metre	4%
	5206·39	--Of value exceeding rupees twelve per square metre	4%
	5206·90	-Other fabrics	4%
52.07		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10 AND 52.11),— (*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
		ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	
	5207·10	--Controlled fabrics	Nil
	5207·20	--Specified Drill	Fifty per cent. of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
	5207.90	--Other	Twenty-five per cent. of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10, 52.11 AND 52.12),—	
		(*a*) WOVEN ON HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
		—Processed without the aid of power or steam:	
	5208·11	—Controlled fabrics	Nil
	5208·19	—Other	Twenty-five per cent of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be,

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
			of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
		--Processed with the aid of power or steam:	
	5208·21	- -Controlled fabrics	Nil
	5208·22	- -Processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms	Forty per cent. of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
	5208·23	- -Processed by a factory owned by a registered handloom co-operative society or any organisation set up or approved by Government for the purpose of development of handlooms	Nil
	5208·29	- -Other	Duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
52·09		COTTON FABRICS,—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
		(*c*) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE (WHETHER OR NOT CONTAINING POLYESTER FILAMENT YARN BUT NOT ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE OR FILAMENT YARN OR BOTH IS MORE THAN FORTY PER CENT. BY WEIGHT OF THE TOTAL FIBRE CONTENT	
		-Not containing polyester filament yarn:	
	5209·11	-- Of value not exceeding rupees twenty-five per square metre	4%
	5209·12	-- Of value exceeding rupees twenty-five per square metre	2% *plus* 16 paise per square metre
		-Containing polyester filament yarn :	
	5209·21	-- Of value not exceeding rupees twenty-five per square metre	4%
	5209·22	-- Of value exceeding rupees twenty-five per square metre	4% *plus* 16 paise per square metre
52.10		COTTON FABRICS,—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING (i) COTTON, (ii) POLYESTER STAPLE FIBRE, AND (iii) RAMIE OR ANY ONE OR MORE ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN FORTY PER CENT. BY WEIGHT OF THE TOTAL FIBRE CONTENT	
	5210.10	- Of value not exceeding rupees twenty-five per square metre	5%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5210.20	-Of value exceeding rupees twenty-five per square metre	0.4% *plus* 16 paise per square metre
52.11	5211.00	COTTON FABRICS,—	4% *plus* 16 paise per square metre
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,–	
		(*c*) CONTAINING--(i) COTTON, AND (ii) POLYESTER STAPLE FIBRE, AND	
		(*d*) OF VALUE EXCEEDING RUPEES TWENTY-FIVE PER SQUARE METRE.	
52.12	5212.00	COTTON FABRICS, COVERED IN HEADING NOS. 52·09, 52·10 AND 52·11,—	Nil
		(*a*) WOVEN ON HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, BY A FACTORY OWNED BY A REGISTERED HANDLOOM CO-OPERATIVE SOCIETY OR ANY ORGANISATION SET UP OR APPROVED BY THE GOVERNMENT FOR PURPOSE OF DEVELOPMENT OF HANDLOOMS.	
54.08	5408.00	FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS.54·06 AND 54·07.),—	Nil
		(*a*) WOVEN, AND	
		(*b*) NOT SUBJECTED TO ANY PROCESS	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
54.09		FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54·06 AND 54·07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54·12).	
		(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM.	
	5409.10	- Of value not exceeding rupees three per square metre	1%
	5409.20	- Of value exceeding rupees three but not exceeding rupees nine per square metre	3 paise per square metre *plus* 7 per cent. of the differential amount between the value of the fabric per square metre and Rs. 3 per square metre
	5409.30	- Of value exceeding rupees nine but not exceeding rupees seventeen per square metre	45 paise per square metre *plus* 9 per cent. of the differential amount between the value of the fabric per square metre and Rs. 9 per square metre.
	5409.40	- Of value exceeding rupees seventeen but not exceeding rupees twenty per square metre	117 paise per square metre *plus* 11 per cent. of the differential amount between the value of the fabric per square metre and Rs. 17 per square metre.
	5409.50	- Of value exceeding rupees twenty but not exceeding rupees twenty-five per square metre	7·5 %

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5409.60	- Of value exceeding rupees twenty-five per square metre	10%
54.10		FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54·06 AND 54·07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54·12) —	
		(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	
	5410.10	- Processed without the use of machines	Nil
	5410.20	- Processed with the use of machines	Sixty per cent. of the duty leviable under heading No. 54·09 of this Schedule depending upon the value per square metre of the fabric
54.11		FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54·06 AND 54·07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54·12) —	
		(a) WOVEN ON HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES.	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
		- Processed without the aid of power or steam :	
	5411.11	- - Processed without the use of machines	Nil
	5411.12	- - Processed with the use of machines	Sixty per cent. of the duty leviable under heading No. 54.09 of this Schedule depending upon the value per square metre of the fabric.
		- Processed with the aid of power or steam:	
	5411.21	- - Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5411.29	- - Other	Duty leviable under heading No. 54.09 of this Schedule depending upon the value per square metre of the fabric.
54.12		- - FABRICS OF POLYESTER FILAMENT YARN -- (a) WOVEN, (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, (c) CONTAINING, (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE (NOT CONTAINING ANY OTHER TEXTILE MATERIAL); AND (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE AND YARN IS LESS THAN SEVENTY PER CENT. BY WEIGHT OF THE TOTAL FIBRE CONTENT.	
	5412.10	- Of value not exceeding rupees twenty-five per square metre	2%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5412.20 -	Of value exceeding rupees twenty-five per square metre.	10% *plus* Rs. 2 per square metre
55.07	5507.00	FABRICS OF MAN-MADE STAPLE FIBRES, —	Nil
		(a) WOVEN, AND	
		(b) NOT SUBJECTED TO ANY PROCESS	
55.08		FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),—	
		(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	
	5508.10 -	Of value not exceeding rupees three per square metre	1%
	5508.20 -	Of value exceeding rupees three but not exceeding rupees nine per square metre	3 paise per square metre *plus* 7 per cent. of the differential amount between the value of the fabric per square metre and Rs. 3 per square metre
	5508.30 -	Of value exceeding rupees nine but not exceeding rupees seventeen per square metre	45 paise per square metre *plus* 9 per cent. of the differential amount between the value of the fabric per square metre and Rs. 9 per square metre
	5508.40 -	Of value exceeding rupees seventeen but not exceeding rupees twenty per square metre	117 paise per square metre *plus* 11 per cent. of the differential amount between the value of the fabric per square metre and Rs. 17 per square metre.

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5508.50	-Of value exceeding rupees twenty but not exceeding rupees twenty-five per square metre	7·5%
	5508.60	-Of value exceeding rupees twenty-five per square metre	10%
55.09		FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),— (*a*) WOVEN ON LOOMS-OTHER THAN HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	
	5509.10	- Processed without the use of machines	Nil
	5509.20	- Processed with the use of machines	Sixty per cent. of the duty leviable under heading No. 55.08 of this Schedule depending upon the value per square metre of the fabric
55.10		FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),— (*a*) WOVEN ON HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
		- Processed without the aid of power or steam :	
	5510.11	-- Processed without the use of machines	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5510.12	- - Processed with the use of machines	Sixty per cent. of the duty leviable under heading No. 55.08 of this Schedule depending upon the value per square metre of the fabric
		- Processed with the aid of power or steam :	
	5510.21	- - Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5510.29	- - Other	Duty leviable under heading No. 55.08 of this Schedule depending upon the value per square metre of the fabric
55.11		FABRICS OF POLYESTER STAPLE FIBRE,—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING COTTON (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS LESS THAN SEVENTY PER CENT. BY WEIGHT OF TOTAL FIBRE CONTENT.	
		- Woven on looms other than handlooms:	
	5511.11	- - Of value not exceeding rupees twenty-five per square metre	2%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5511.12	—Of value exceeding rupees twenty-five per square metre	2% *plus* Rs. 2 per square metre
		- Woven on handlooms :	
	5511.21	—Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5511.28	—Other fabrics, of value not exceeding rupees twenty-five per square metre	2%
	5511.29	—Other fabrics of value exceeding rupees twenty-five per square metre	2% *plus* Rs. 2 per square metre
55.12		FABRICS OF MAN-MADE STAPLE FIBRES,—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING (i) COTTON, (ii) POLYESTER STAPLE FIBRE, AND (iii) RAMIE OR ANY ONE OR MORE OF ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN FORTY PER CENT. BUT LESS THAN SEVENTY PER CENT. BY WEIGHT OF THE TOTAL FIBRE CONTENT	
		- Woven on looms other than handlooms :	
	5512.11	—Of value not exceeding rupees twenty-five per square metre	5%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5512·12	—Of value exceeding rupees twenty-five per square metre	5% *plus* Rs. 2 per square metre
		-Woven on handlooms :	
	5512·21	—Processed with the aid of power or steam by a factory owned by a State Government Handloom Development Corporation or Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5512·28	—Other fabrics, of value not exceeding rupees twenty-five per square metre	5%
	5512·29	—Other fabrics, of value exceeding rupees twenty-five per square metre	5% *plus* Rs. 2 per square metre
58·01		WOVEN PILE FABRICS AND CHENILLE FABRICS; TUFTED TEXTILE FABRICS	
	5801·10	— Of wool	5%
	5801·20	— Of cotton	5%
	5801·30	— Of man-made textile materials	10% *plus* Rs. 2 per square metre
58·02		TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS	
		— In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam :	
	5802·11	— Of cotton fabrics, not subjected to any process	Nil
	5802·12	-Of cotton fabrics, subjected to the process of bleaching, dyeing, printing or any other process or any two or more of these processes	5%
	5802·13	— Of man-made textile materials, not subjected to any process]	Nil
	5802·14	— Of man-made textile materials, subjected to the process of bleaching, dyeing, printing or any other process or any two or more of these processes	10% *plus* Rs. 2 per square metre
	5802·90	—Other	Nil
58·03	5803·00	GAUZE	5%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
58·04		—Lace, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam :	
	5804·11	- - Of cotton	5%
	5804·12	- - Of man-made textile materials	10% *plus* Rs. 2 per square metre
58·05		EMBROIDERY IN THE PIECE IN STRIPS OR IN MOTIFS	
		—Manufactured with the aid of vertical type automatic shuttle embroidery machines operated with the aid of power :	
	5805·11	- - Embroidery on base fabrics of silk of Chapter 50.	5% *plus* the duty for the time being leviable on base fabrics, if not already paid
	5805·12	- -Embroidery on base fabrics of wool of Chapter 51.	Duty for the time being leviable on base fabrics, if not already paid
	5805·13	- -Embroidery on base fabrics of cotton of Chapter 52.	20%
	5805·14	- -Embroidery on base fabrics of man-made filament yarn of Chapter 54 or fabrics of man-made staple fibres of Chapter 55.	Duty leviable on base fabrics, if not already paid
59·01		TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS	
	5901·10	- Of cotton	5%
	5901·20	- Of man-made textile materials	10% *plus* Rs. 2 per square metre

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
59·02		TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYAMIDES, POLYESTERS OR VISCOSE RAYON	
	5902·10	- Of polyamides	Rs. 4 per kilogram
	5902·20	- Of polyesters	Rs. 4 per kilogram
	5902·30	- Of viscose rayon	Rs. 2 per kilogram
59·03		TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING NO. 59·02	
		—Of base fabrics of cotton :	
	5903·11	- - Coated or laminated with preparations of low-density polyethylene	Nil
	5903 19	- - Other	5% *plus* the duty for the time being leviable on base fabrics, if not already paid
		—Of base fabrics of man-made textile materials :	
	5903·21	- - Coated or laminated with preparations of low-density polyethylene	Nil
	5903·29	- - Other	5% *plus* the duty leviable on base fabrics, if not already paid
59 05		RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING NO. 59·02	
	5905·10	- Of cotton	5%
	5905·20	- Of man-made textile materials	10% *plus* Rs. 2 per square metre
59·06		—Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks :	
	5906 11	- - On base fabrics of cotton	5% *plus* the duty for the time being leviable on base fabrics, if not already paid

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5906.12	--On base fabrics of man-made textile materials.	5% *plus* the duty for the time being leviable on base fabrics; if not already paid.
60.01		KNITTED OR CROCHETED FABRICS, ALL SORTS.	
		—In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam:	
	6001.11	--Of cotton	5 %
	6001.12	--Of man-made textile materials	10% *plus* Rs. 2 per square metre.

5. In the principal Act, in the Second Schedule, in paragraph 4, for the words "sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and man-made fabrics", at both the places where they occur, the words, brackets and figure "the goods described in column (3) of the First Schedule" shall be substituted. **Amendment of the Second Schedule.**

STATEMENT OF OBJECTS AND REASONS

Additional excise duties in lieu of sales-tax are presently being levied on sugar, tobacco, silk fabrics, woollen fabrics, cotton fabrics and man-made fabrics, as per the rates specified in the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957. The tariff entries in this Schedule are adopted from the First Schedule to the Central Excises and Salt Act, 1944.

2. It is proposed to specify the central excise tariff by a separate Central Excise Tariff Act which will replace the existing tariff as contained in the First Schedule to the Central Excises and Salt Act, 1944. The new tariff proposed will be more detailed and comprehensive. It is, therefore, necessary to make the requisite consequential changes in the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, so as to conform to the entries in the new central excise tariff. As regards the rates of duty, by and large, the existing duty structure has been preserved.

3. The Bill seeks to give effect to the above object.

NEW DELHI; VISHWANATH PRATAP SINGH.

The 29th November, 1985.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 355|2|85-TRU (CETB), dated the 29th November, 1985 from Shri Vishwanath Pratap Singh, Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957 recommends under clause (*1*) of article 117 and article 274 of the Constitution, the introduction of the above Bill in Lok Sabha.

BILL No. 201 OF 1985

A Bill further to amend the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Additional Duties of Excise (Textiles and Textile Articles) Amendment Act, 1985. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978,— Amendment of Act 40 of 1978.

(*a*) section 2 shall be omitted;

(*b*) for the Schedule, the following Schedule shall be substituted, namely:—

"THE SCHEDULE

(*See* section 3)

NOTES

1. In this Schedule, "Chapter" and "heading" mean a Chapter or heading in the Schedule to the Central Excise Tariff Act, 1985.

2. The rules for the interpretation of the Schedule to the Central Excise Tariff Act, 1985, and the Section and Chapter Notes of the said Schedule shall apply for the purposes of classification of goods specified in this Schedule.

S. No.	Description of goods
(1)	(2)
1.	Silk, that is to say, all goods falling within Chapter 50.
2	Wool, that is to say, all goods falling within Chapter 51.
3.	Cotton, that is to say, all goods falling within Chapter 52.
4	Man-made filaments, that is to say, all goods falling within Chapter 54.
5.	Man-made staple fibres, that is to say, all goods falling within Chapter 55.
6	Terry towelling and similar woven terry fabrics, falling within heading No. 58.02.
7.	Tulle and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, falling within heading No. 58.04.
8.	Knitted or crocheted fabrics, that is to say, all goods falling within Chapter 60.".

STATEMENT OF OBJECTS AND REASONS

Additional duty at the rate of 15 per cent. of the basic excise duty (leviable under the Central Excises and Salt Act, 1944) is leviable on textiles and textile articles specified in the Schedule to the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978. The proceeds from the levy are intended for subsidising the production of controlled fabrics. The tariff entries in the Schedule to the Act are adopted from the First Schedule to the Central Excises and Salt Act, 1944

2. It is proposed to specify the central excise tariff by a separate Central Excise Tariff Act which will replace the existing tariff as contained in the First Schedule to the Central Excises and Salt Act, 1944. The new tariff proposed will be more detailed and comprehensive. It is, therefore, necessary to make the requisite consequential changes in the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978. so as to conform to the entries in the new central excise tariff

3. The Bill seeks to give effect to the above object.

NEW DELHI; VISHWANATH PRATAP SINGH

The 29th November, 1985.

PRESIDENTS RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 355|2|85-TRU (CETB), dated the 29th November, 1985 from Shri Vishwanath Pratap Singh. Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill further to amend the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 recommends under clause (1) of article 117 of the Constitution, the introduction of the Bill in Lok Sabha

BILL NO. 203 OF 1985

A Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1985-86 for the purposes of Railways.

BE, it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (Railways) No. 5 Act, 1985.

Issue of Rs. 433, 00,00,000 out of the Consolidated Fund of India for the financial year 1985-86.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred thirty-three crore rupees towards defraying the several charges which will come in course of payment during the financial year 1985-86, in respect of the services relating to Railways specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
16	Assets—Acquisition, Construction and Replacement -	Rs.	Rs.	Rs.
	Other Expenditure . .	433,00,00,000	.	433,00,00,000
	TOTAL	433,00,00,000	..	433,00,00,000

STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114(1) of the Constitution of India, read with article 115 thereof, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the supplementary expenditure on the grants made by the Lok Sabha for expenditure of the Central Government on Railways for the financial year 1985-86.

MADHAVRAO SCINDIA.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 355|2|85-TRU (CETB), dated the 29th November Madhavrao Scindia, Minister of State for Railways to the Secretary-General.]

The President, having been informed of the subject matter of the proposed Appropriation Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1985-86 for the purposes of Railways, recommends under clauses (1) and (3) of article 117 of the Constitution of India read with clause (2) of article 115 thereof, the introduction in and consideration by Lok Sabha of the Appropriation Bill.

SUBHASH C. KASHYAP
Secretary-General.

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